

1997

Instructions for preparing

Form N-13

STATE OF HAWAII — DEPARTMENT OF TAXATION

MESSAGE FROM THE DIRECTOR

We realize that the tax laws change from year to year and are complex. To make tax filings easier for you, Hawaii has adopted many of the federal income tax provisions.

We appreciate the effort you made last year in filing an accurate tax return. This resulted in the faster processing of your returns and a prompt refund. We congratulate you.

We suggest the following to assist you in filing your return and receiving an early refund:

- Please check your mathematical calculations before sending in your return. Mistakes may bring requests for clarification and may slow up refunds.
- Mail your return as soon as possible to avoid those delays that are inevitable due to the volume of business at the end of the State income tax season on April 20th.
- Use the preprinted name and address label and preaddressed envelope, if you receive them. Both help to prevent mistakes and to assist in processing refunds faster.

Hawaii tax forms, along with other information, are now available at:

Website: <http://www.hawaii.gov/tax/tax.html>

Forms by Fax: 808-587-7572 or 1-800-222-7572

State of Hawaii 1997 Tax Information CD

Consumer Dial: 808-587-1234, message 7700 (recorded tax information only)

We continue to be committed to improve and to provide quality service to you. We thank you for the suggestions you have given us in the past, many of which have been helpful and have been used. If you have more suggestions, please send them to me in writing at the Department of Taxation, P. O. Box 259, Honolulu, Hawaii 96809-0259.

RAY K. KAMIKAWA
Director of Taxation

THIS PACKAGE CONTAINS:

Form N-13 Hawaii Individual Income
Tax Return — Resident

Schedule X Tax Credits for Hawaii
Residents

Form N-101A Application For Automatic
Extension of Time To File Hawaii
Individual Income Tax Return

Tax Facts No. 95-1, All About the
Hawaii Use Tax

DUE DATE: APRIL 20, 1998

Peel off the label and place it in the address area of the Form N-13 you file. If someone else prepares your return, please give the preparer the preaddressed label and the envelope and ask the preparer to use them. Make necessary corrections on the label.

State of Hawaii
Department of Taxation
P.O. Box 3559
Honolulu, Hawaii 96811-3559
(See inside for correct filing address)

Bulk Rate
U.S. Postage
PAID
State of Hawaii
Department of Taxation

Changes for 1997

- In addition to the U.S. Postal Service, certain private delivery services can be used to meet the timely mailing as timely filing and paying rule. (Act 297)
- Allows the filing of a joint return after the individual has filed a separate return without full payment of the amount shown as tax on the joint return. (Act 297)
- The Medical Services Excise Tax Credit may not be claimed for nursing facilities expenses incurred after June 30, 1997.

Important Reminders for 1997

- If you cannot file by April 20, 1998, you may request an extension to file Form N-13 on Hawaii Form N-101A. Federal Form 4868 also may be used by substituting the appropriate amounts for Hawaii income tax purposes.
- Line 13 on Form N-13 MUST be filled in. Failure to do so could cause delays in processing your return.
- If you receive military reserve or Hawaii national guard duty pay, you should file Form N-11, N-12, or N-15 to claim the \$1,750 exclusion.
- Please be sure to check the appropriate filing status box.
- Please check all arithmetic on the return. A correct return will help us process your return efficiently and issue refunds quickly.
- If you are married and filing separate returns, the refund from your spouse's return cannot be applied to your liability.
- Include your spouse's social security number if you are married whether a joint or separate return is filed. If your spouse is an alien and was issued an ITIN by the IRS, enter your spouse's ITIN.
- Attach your employee earning statements (HW-2's or federal W-2's) to the front of your return.
- If someone prepares your tax return and charges you a fee, the preparer must sign and complete the Paid Preparer's Information box.
- Please mail on or before April 20, 1998.
- Please place proper postage on envelope before mailing.
- Keep a copy of your return for your records.
- If you would like a copy of the Hawaii Taxpayer's Bill of Rights, please contact any District Tax Office.

NOTE FOR 1997

- Please complete all required entries on your tax return. Failure to do so may result in a notice of adjustment being sent to you and you may be required to file an amended tax return to correct missing entries.
- *Tax Facts* is a Department of Taxation initiative for getting information to the public on tax topics which may be applicable or of interest to you. The *Tax Facts* issue reprinted on page 39 covers the use tax which is one of the least understood taxes in Hawaii. Many taxpayers are not aware they may be subject to the use tax if they buy a mail order catalog product or purchase goods, including a car, outside of Hawaii.
- The following *Tax Facts* were also issued by the Department in 1997 and may be obtained by calling any district tax office:
 - Tax Facts No. 97-1, Contractors and the General Excise and Use Taxes
 - Tax Facts No. 97-2, Income Tax Issues for Nonresident Members of the U.S. Armed Services

STATE OF HAWAII — DEPARTMENT OF TAXATION

RELATED FEDERAL/HAWAII TAX FORMS

Federal Form Number	Title or Description of Federal Form	Comparable Hawaii Form	Copy of Fed. Form May Be Submitted+
W-2.....	Wage and Tax Statement.....	HW-2	Yes
W-4.....	Employee's Withholding Allowance Certificate.....	HW-4	No
W-10.....	Dependent Care Provider's Identification and Certification	HW-16	No
1040	U.S. Individual Income Tax Return	N-12	No
1040 Sch A	Itemized Deductions.....	None	No
Sch B.....	Interest and Dividend Income.....	None	No
Sch C.....	Profit or Loss from Business.....	None	Not Required
Sch C-EZ.....	Net Profit From Business.....	None	Not Required
Sch D.....	Capital Gains and Losses.....	None	No
Sch E.....	Supplemental Income and Loss	None	Not Required
Sch F.....	Farm Income and Expenses	None	Not Required
Sch R.....	Credit for the Elderly or the Disabled	None	No
1040A	U.S. Individual Income Tax Return (short form).....	N-13	No
1040ES	Estimated Tax for Individuals	N-1	No
1040EZ.....	Income Tax Return for Single and Joint Filers With No Dependents	None	No
1040NR	U.S. Nonresident Alien Income Tax Return.....	None	No
1040X	Amended U.S. Individual Income Tax Return.....	N-188X	No
1045	Application for Tentative Refund	N-109	No
1128	Application To Adopt, Change, or Retain a Tax Year	None	Yes
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer	N-110	No
2038	Questionnaire — Exemption Claimed for Dependent.....	None	No
2106	Employee Business Expenses	None	Yes
2106-EZ.....	Unreimbursed Employee Business Expenses.....	None	Yes
2119	Sale of Your Home	N-103.....	No
2120	Multiple Support Declaration	None	Yes
2210	Underpayment of Estimated Income Tax by Individuals and Fiduciaries.....	N-210	No
2441	Child and Dependent Care Expenses	Sch X	No
2688	Application for Additional Extension of Time to File U.S. Individual Income Tax Return.....	N-101B	Yes
2848	Power of Attorney and Declaration of Representative.....	N-848	Yes
3903	Moving Expenses	N-139	No
4562	Depreciation and Amortization	None	Yes
4684	Casualties and Thefts.....	None	Yes
4797	Sales of Business Property	Sch D-1	No
4835	Farm Rental Income and Expenses	None	Yes
4852	Employee's Substitute Wage & Tax Statement.....	L-15	No
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.....	N-101A	Yes
4952	Investment Interest Expense Deduction.....	N-158	No
4970	Tax on Accumulated Distribution of Trusts	N-405	No
4972	Tax on Lump-Sum Distributions	N-152	No
5213	Election to Postpone Determination (Hobby Losses)	None	Yes
5329	Return for Additional Taxes Attributable to Qualified Retirement Plans (Includings IRA's), Annuities and Modified Endowment Contracts	None	No
5884	Jobs Credit.....	N-884	No
6198	At-Risk Limitations.....	None	Yes
6252	Installment Sale Income	None	Yes
6781	Gains and Losses From Section 1256 Contracts and Straddles	None	Yes
8582	Passive Activity Loss Limitations	None	Yes
8586	Low-Income Housing Credit	N-586	No
8615	Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000	N-615	No
8814	Parent's Election to Report Child's Interest and Dividends.....	N-814	No
8824	Like-Kind Exchanges	None	Yes
8829	Expenses for Business Use of Your Home.....	None	Yes
8853	Medical Savings Accounts and Long-Term Care Services and Contracts.....	None	No

+If "Yes" is indicated and there is no Hawaii equivalent form, the federal form must be used.

To request tax forms, and to access the Forms by Fax system, you may call (808) 587-7572 or toll-free 1-800-222-7572. See page 4 for a list of Hawaii tax forms available by fax.

You may also obtain tax forms through the Department of Taxation's Internet address at: <http://www.hawaii.gov/tax/tax.html>

LIST OF HAWAII TAX FORMS AVAILABLE BY FAX

To request tax forms through the Forms by Fax system, you may call (808) 587-7572 or toll-free 1-800-222-7572.

Form Number	Form Title	Document Number	Form Number	Form Title	Document Number
N-1	Declaration of Estimated Income Tax for Individuals	201	N-210	Underpayment of Estimated Tax by Individuals & Fiduciaries	232
N-3	Declaration of Estimated Income Tax for Corporations & S Corporations	202	N-210 Instr.	Instructions for Filing Form N-210	233
N-11	Individual Income Tax Return (Residents Also Filing Federal Return)	203	N-220	Underpayment of Estimated Tax by Corporations & S Corporations	234
N-12	Individual Income Tax Return (Residents Not Filing Federal Return)	204	N-220 Instr.	Instructions for Filing Form N-220	235
N-13	Individual Income Tax Return (Resident Short Form)	205	N-301	Application for Automatic Extension of Time to File Hawaii Corporation Income Tax Return	236
Sch. X	Tax Credits for Hawaii Residents	206	N-309	Corporation Application for Tentative Refund from Carryback of Net Operating Loss	237
N-15	Individual Income Tax Return (Nonresident and Part-Year Resident)	207	N-848	Power of Attorney	238
N-20	Partnership Tax Return	208	N-857	Physician's or Optometrist's Certified Report on Eye or Hearing Examination or Disability for Tax Exemption Purposes	239
Sch. K-1 (N-20)	Partner's Share of Income, etc.	209	G-17	Resale Certificate General Form 1	240
N-30	Corporation Income Tax Return	210	G-26	Use Tax Return	241
Sch. D (N-30)	Capital Gains and Losses	211	G-45	General Excise/Use Tax Return	242
Sch. O (N-30)	Allocation & Apportionment of Income	212	G-49	Annual Return and Reconciliation General Excise/Use Tax	243
Sch. P (N-30)	Apportionment Formula	213	G-54	Amended Periodic General Excise/Use Return	244
Sch. O & P Instr. (N-30)	Instructions for Filing Schedules O & P	214	G-55	Amended Annual Return & Reconciliation General Excise/Use Tax	245
N-30X	Amended Corporation Income Tax Return	215	G-54/G-55 Instr.	Instructions for Amended General Excise/Use Tax Returns	246
N-35	S Corporation Income Tax Return	216	GEW-TA-RV-1	Notification of Cancellation of General Excise, Withholding, Transient Accommodations, or Rental Motor Vehicle & Tour Vehicle Accounts	247
Sch. K-1 (N-35)	Shareholder's Share of Income, etc.	217	GEW-TA-RV-2	Change of Address	248
N-40	Fiduciary Income Tax Return	218	GEW-TA-RV-3	Application for General Excise, Use, Employer's Withholding, Transient Accommodations, & Rental Motor Vehicle and Tour Vehicle Identification Number	249
Sch. K-1 (N-40)	Beneficiary's Share of Income, etc.	219	GEW-TA-RV-3 Instr.	Instructions for Filing Form GEW-TA-RV-3	250
N-100	Application for Automatic Extension of Time to File Hawaii Return for a Partnership, Trust or REMIC	220	TA-1	Transient Accommodations Tax	251
N-100A	Application for Additional Extension of Time to File Hawaii Return for a Partnership, Trust, or REMIC	221	TA-2	Transient Accommodations Tax Annual Return & Reconciliation	252
N-101A	Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return	222	HW-3	Employer's Return & Reconciliation of Hawaii Income Tax Withheld From Wages	253
N-101B	Application for Additional Extension of Time to File Hawaii Individual Income Tax Return	223	HW-4	Employee's Withholding Exemption & Status Certificate	254
N-103	Sale of Your Home	224	HW-14	Withholding Tax Return	255
N-109	Application for Tentative Refund from Carryback of Net Operating Loss (Other Than Corporation)	225	A-7	Request for a Ruling	256
N-139	Moving Expenses	226	L-15	Substitute for Form HW-2, or W-2 Wage and Tax Statement	257
N-157	Credit for Energy Conservation	227			
N-172	Claim for Tax Exemption by Person with Impaired Sight or Hearing or by Totally Disabled Person	228			
N-188X	Amended Individual Income Tax Return	229			
N-188X Instr.	Instructions for Filing Form N-188X	230			
N-196	Annual Summary & Transmittal of Hawaii Annual Information Returns	231			

Instructions for Hawaii Resident Income Tax Return—Form N-13

Form N-13 General Instructions

Who Must File

1. Every individual doing business in Hawaii during the taxable year must file a return, whether or not he or she derives any taxable income from that business. "Doing business" includes all activities engaged in or caused to be engaged in with the object of gain or economic benefit, direct or indirect, except personal services performed as an employee under the direction and control of an employer. For example, every person receiving rents from property owned in Hawaii is "doing business" and must file a return whether or not his or her expenses exceed the gross rental income.

2. Every individual receiving more than the following amounts of gross income subject to taxation under chapter 235, HRS, must file a return:

- For single or legally separated individuals: \$2,540, for individuals under 65; \$3,580, for individuals 65 or older.
- For a married couple filing jointly: \$3,980, if both are under 65; \$5,020, if one is 65 or older; \$6,060, if both are 65 or older.
- For married persons filing separately: \$1,990, for individuals under 65; \$3,030, for individuals 65 or older.
- For a single head of household: \$2,690, for individuals under 65; \$3,730, for individuals 65 or older.
- For a qualifying widow or widower with a dependent child: \$2,940, for individuals under 65; \$3,980, for individuals 65 or older.

These threshold amounts will be higher for persons who are blind, deaf, or totally disabled, and who have completed and filed a certification of their disability on Forms N-172 and N-857 **before** filing their income tax return.

3. Individuals who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, may elect to be taxed only on Hawaii source income. See **Election Under Act 60, SLH 1976**, below.

4. Children who receive unearned income during the taxable year and have not attained the age of 14 years before the end of the taxable year must file their own returns to report their income unless their parent or parents report that income. However, the Department of Taxation will, administratively, not require the filing of a State income tax return if the child's total earned and/or unearned income for the taxable year is \$500 or less and the application of the standard deduction amount results in no taxable income for the child. Children who must file a return may need to file Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More than \$1,000. Parents may report income of their children by filing Form N-814, Parent's Election to Report Child's Interest and Dividends.

5. If you need to report additional tax from Form N-2, Distribution from an Individual Housing Account; Form N-103, Sale of Your Home; Form N-152, Special 5-Year Averaging Method; Form N-312 or N-312A, Recapture of Capital Goods Excise Tax Credit; Form N-405, Tax on Accumulation Distribution of Trusts; Form N-586, Recapture of Low-Income Housing Tax Credit; or Form N-814, Parent's Election to Report Child's Interest and Dividends, then you must file a return regardless of income level.

Who Should File

Even if you do not have to file, you should file to get a refund if too much income tax was withheld from your pay. Also, if you are eligible for refundable credits, you need to file a return to claim the credits.

Residents and Nonresidents

Resident

A resident is taxed on income from all sources.

A resident must file an Individual Income Tax Return—Resident (Form N-11, N-12, or N-13), if required to do so.

A Hawaii resident is an individual who is domiciled for the entire year in Hawaii, whether or not temporarily outside of Hawaii. An individual domiciled outside Hawaii is nevertheless presumed to be a resident if he or she spends more than 200 days in Hawaii during the taxable year. This presumption may be overcome by evidence satisfactory to the Department of Taxation that the individual maintained a permanent place of abode outside the State and was in the State for a temporary or transitory purpose. No person shall be deemed to have gained or lost a residence simply because of his or her presence or absence in compliance with military or naval orders of the United States, while engaged in aviation or navigation, or while a student at any institution of learning. See Tax Information Release No. 90-3, "Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident".

Nonresident

A Hawaii nonresident is an individual who is in Hawaii for a temporary or transient purpose, and whose permanent domicile is not Hawaii.

A nonresident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. Act 281, Session Laws Hawaii 1997, requires a nonresident to calculate Hawaii income taxes as if the nonresident were a resident. To determine Hawaii tax liability, the resulting amount is multiplied by the ratio of Hawaii adjusted gross income to total adjusted gross income from all sources. A nonresident married to a Hawaii resident may choose to file a joint return with the resident spouse on Form N-12; **however, the nonresident will then be taxed on all income from all sources.** For more information, see **Married Filing Joint Return** on page 8.

Election Under Act 60, SLH 1976

Individuals who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, may elect to be taxed only on Hawaii source income. To make the election, attach a signed statement to Form N-12 setting forth the date that the individual established residence in Hawaii and the individual's date of birth (which must be before July 1, 1911). Individuals making this election must file a return regardless of the amount of income earned, and **may not use Form N-11.**

Part-Year Resident

A part-year resident is an individual who was a Hawaii resident for part of the year, and who was a nonresident during the other part of the year. This includes those who moved to Hawaii during the year and those who moved away from Hawaii during the year.

A part-year resident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. Act 281, Session

Laws Hawaii 1997, requires a part-year resident to calculate Hawaii income taxes as if the part-year resident were a resident. To determine Hawaii tax liability, the resulting amount is multiplied by the ratio of Hawaii adjusted gross income to total adjusted gross income from all sources.

Domicile Defined

The term "domicile" means the place where an individual has a true, fixed, permanent home and principal establishment, and to which place the individual has, whenever absent, the intention of returning. It is the place in which an individual has voluntarily fixed the habitation of himself or herself and family, **not for a mere special or temporary purpose, but with the present intention of making a permanent home.** Three things are necessary to create a new domicile: first, abandonment of the old domicile; second, the intent to establish a new domicile; and third, actual physical presence in the new domicile. Once a domicile is established, the intent to abandon it is not itself sufficient to create a new domicile; a new domicile must be shown.

Reminder: If you are in Hawaii because of military orders and do not intend to make Hawaii your permanent home, you are not considered a Hawaii resident for income tax purposes, even though you have been in Hawaii for more than 200 days in 1997. File a resident return with your home state, and file a Hawaii nonresident and part-year resident return (Form N-15) to report your Hawaii income.

Resident and Nonresident Examples

Note: For more information, see Tax Information Release No. 90-3, "Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident", Tax Information Release No. 90-10, "Clarification of Taxation and the Eligibility for Personal Exemptions and Credits of Residents and Nonresidents in the Military and Spouses and Dependents of Persons in the Military", and Tax Information Release No. 97-1, "Determination of Residence Status".

Example 1—A Hawaii resident who enlists in the military normally will remain a Hawaii resident regardless of the length of absence from Hawaii while stationed outside of Hawaii.

Example 2—A Hawaii resident working in a foreign country will remain a Hawaii resident unless permanent resident status is granted by the foreign country.

Example 3—Foreign students who are granted entry into the United States on an "F" visa are nonresidents for Hawaii tax purposes. Researchers and faculty members who are granted entry into the United States on "H", "J", or "Q" visas, and who have been in Hawaii for more than 200 days during the taxable year may be considered Hawaii residents.

Example 4—Spouses of those in the military service do not become Hawaii residents if their principal reason for moving to Hawaii was the transfer of the service member spouse to Hawaii, and if it is their intention to leave Hawaii when the service member spouse either is transferred to another military station or leaves the service.

Example 5—A Hawaii resident who marries a nonresident will remain a Hawaii resident unless the three requirements for changing his or her domicile are also met. (Refer to "Domicile Defined" above.) This situation applies in reverse to a nonresident who marries a resident. A person's residence status will not change just because of marriage.

Which Form to File

You May Be Able to Use Form N-13 if:

- You had only wages, salaries, tips, interest, ordinary dividends, and unemployment compensation.

Note: If you had more than \$400 in interest income or more than \$400 in dividends, you may still file Form N-13, provided you are not required to file Form N-11, N-12, or N-15 for any of the reasons listed on this page.

- Your taxable income (adjusted gross income less standard deduction and personal exemptions) is less than \$100,000.
- You do not itemize your deductions.
- You do not claim adjustments to income.

You may WANT TO use Form N-11 or N-12 and you may pay less tax if you can:

- Itemize your deductions.
- Claim adjustments to income.
- Claim credits you can't claim on Form N-13.

You may HAVE TO use Form N-11, N-12, or N-15 because of:

- The amount or kind of income you receive.
- Forms or schedules you file, or other taxes that can be reported only on Form N-11 or N-12.
- Your residency status.

You Must Use Form N-11 or N-12 if:

Amount of Income

- Your taxable income is \$100,000 or more.

Kinds of Income

You had income other than wages, salaries, tips, interest, ordinary dividends, and unemployment compensation, such as:

- Bartering income (fair market value of goods or services you received in return for your goods or services).
- Income from self-employment.
- Gain from the sale of your home or other property, or capital gain distributions.
- Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
- Annuities, including lump-sum distributions.
- Alimony.
- Scholarships and Fellowships.

Itemized Deductions

Either husband or wife itemizes deductions. Examples are:

- Payments for medical insurance and medical and dental care that are more than 7.5% of your adjusted gross income.
- Interest on mortgages.
- State and local income and real estate taxes.
- Gifts to churches, charities (such as the Cancer Society, Red Cross, United Way), and similar organizations.
- Union dues and safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss that is more than \$100 and 10% of adjusted gross income.
- Your spouse files a separate return and itemizes deductions. Exception: You can still use Form N-13 if you have a dependent child and can meet the tests on page 8 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

Here is a Test to Help You Decide Whether to Itemize

You should itemize if your deductions are more than:

- \$1,900 and you are Married filing a joint return or a Qualifying widow(er) with a dependent child.
- \$1,650 and you are a Head of Household.
- \$1,500 and you are Single.
- \$950 and you are Married filing a separate return.

Other Forms

You file **any** of these forms:

- Form N-1, Declaration of Estimated Tax for Individuals, for 1997.
- Form N-103, Sale of Your Home.

Other Conditions

You meet **any** one of these conditions:

- You applied any part of your 1996 overpayment to estimated tax for 1997, or if you want to apply any part of your 1997 overpayment to estimated tax for 1998.
- You received interest or dividends as a nominee (that is, in your name) for someone else.
- You received or paid accrued interest on securities transferred between interest payment dates.
- You are claiming the benefit of persons taking up residence in Hawaii after attaining the age of 65 years and before July 1, 1976.
- You are a resident husband or wife making a joint return if the other spouse is a nonresident, or the other spouse is:
 - taking up Hawaii residence during the tax year, (Part-year resident)
 - giving up Hawaii residence during the tax year, (Part-year resident) or
 - claiming the benefit of persons residing in Hawaii after attaining age 65 and before July 1, 1976.
- You make your return on the fiscal year basis which began in 1997.
- You make your return using an accounting method other than the cash receipts and disbursements method.
- At the end of 1997 you were married to a nonresident alien or dual status alien who had U.S. source income, and you do not file a joint return. Exception: You can still use Form N-13 if you meet the tests on page 8 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

Adjustments to Income

You claim adjustments to income. Examples are:

- Payments to an individual retirement arrangement (IRA) or Keogh plan.
- Moving expenses (See Form N-139)
- Interest penalty on early withdrawal of savings.
- Alimony paid.
- Payments to an individual housing account.
- Exclusion of first \$1,750 of military reserve or Hawaii national guard duty pay.

Tax Credits

You claim **any** of these tax credits:

- Credit for income tax paid to another state or to a foreign country.
- Credit from a regulated investment company (no form; see Form N-11/N-12 instructions).
- Fuel tax credit for commercial fishers (Form N-163).
- Low-Income Housing Credit (Form N-586)
- Enterprise Zone Tax Credit (Form N-756)
- Credit for Employment of Vocational Rehabilitation Referrals (Form N-884).
- Capital Goods Excise Tax Credit (Form N-312).
- Hotel Remodeling Tax Credit (Form N-314).
- Motion Picture Income Tax Credit (Form N-316).

You Must Use Form N-15 if:

- You were a nonresident for the full year, or, if married filing jointly, both spouses were nonresidents for the full year
- You are taking up residence in Hawaii during the tax year. (Part-year resident)
- You are giving up residence in Hawaii during the tax year. (Part-year resident)

When to File

You should file as soon as you can after January 1, but not later than April 20, 1998. If the due date falls on a Saturday, Sunday, or legal holiday, file by the next regular workday. If you file late, you may have to pay penalties and interest. Please see the instructions for Penalties and Interest on page 12. If you know that you cannot meet the deadline, you should ask for an extension on Form N-101A, Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return. This is an extension of time to file, not an extension of time for payment of tax. Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may be used in lieu of Form N-101A.

The official U.S. Post Office cancellation mark will be considered primary evidence of the date of filing of tax documents and payments. If you want to keep evidence that you mailed your return on time, ask your Post Office for a Certificate of Mailing. It is NOT necessary to get a certified or registered mail return receipt.

Hawaii has adopted the Internal Revenue Code provision to allow documents and payments delivered by a designated private delivery service to qualify for the "timely mailing treated as timely filing/paying rule." The Department of Taxation will conform to the Internal Revenue Service listing of designated private delivery service and type of delivery services qualifying for the "timely mailing treated as timely filing/paying rule." Timely filing of mail which does not bear the U.S. Post Office cancellation mark or the date recorded or marked by the designated delivery service will be determined by reference to other competent evidence.

Where to File

Please use the addressed envelope that came with your forms. If you do not have an addressed envelope, or if you moved during the year, mail your return to the taxation district office in which you reside or have your principal place of business. If you have no residence in Hawaii, file with the Oahu District Office, P. O. Box 3559, Honolulu, Hawaii 96811-3559.

The State of Hawaii is divided into four taxation districts. You should file your return, pay your tax, get your forms, or conduct other Hawaii tax affairs with the taxation district office located in the county where you reside or have your principal business.

INTERNET ADDRESS

Tax forms are available on the Internet. The Department of Taxation's site on the Internet is: <http://www.hawaii.gov/tax/tax.html>

MAILING ADDRESSES

OAHU DISTRICT OFFICE

P.O. Box 3559
Honolulu, Hawaii 96811-3559

MAUI DISTRICT OFFICE

P.O. Box 913
Wailuku, Hawaii 96793-0913

HAWAII DISTRICT OFFICE

P.O. Box 1377
Hilo, Hawaii 96721-1377

KAUAI DISTRICT OFFICE

P.O. Box 1688
Lihue, Hawaii 96766-5688

DISTRICT OFFICE LOCATIONS

OAHU DISTRICT OFFICE

830 Punchbowl Street
Honolulu, Hawaii 96813-5094

Telephone:

For tax information:

(808) 587-6515 (Jan. - April 20)

(808) 587-4242

Toll-Free 1-800-222-3229

To request tax forms and to access
the Forms by Fax system:

(808) 587-7572

Toll-Free 1-800-222-7572

MAUI DISTRICT OFFICE

State Office Building

54 High Street

Wailuku, Hawaii 96793-2198

Telephone: (808) 984-8500

HAWAII DISTRICT OFFICE

State Office Building

75 Aupuni Street

Hilo, Hawaii 96720-4245

Telephone: (808) 974-6321

KAUAI DISTRICT OFFICE

State Office Building

3060 Eiwa Street

Lihue, Hawaii 96766-1889

Telephone: (808) 274-3456

Other Information

Death of Taxpayer

Did the taxpayer die before filing a return for 1997? If so, the taxpayer's spouse or personal representative may have to file a return and sign it for the person who died (decedent) if the decedent was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the decedent did not have to file a return but either had State income tax withheld, made estimated tax payments, or is eligible for various tax credits, a return must be filed to get a refund.

If your spouse died in 1997 and you did not remarry in 1997, or if your spouse died in 1998 before filing a return for 1997, you may still file a joint return for the 1997 tax year.

A return filed for a deceased taxpayer, including a joint return with a surviving spouse, must have the word "DECEASED" written in the upper left hand corner of the return. The word "DECEASED" and the date of death also must be written after the deceased taxpayer's first name and middle initial in the name and address area of the tax return.

Generally, the personal representative or other responsible individual must sign the return on behalf of the decedent. **If a refund is due, Form N-110, Statement of Person Claiming Refund Due a Deceased Taxpayer**, must be completed and attached to the return to ensure that the refund check will be issued in the name of the surviving spouse, personal representative, or other responsible individual instead of the decedent's name. A personal representative or other individual may be required to attach other documents; see Form N-110 for further information.

Exception for joint returns filed by surviving spouse. If a joint return is being filed by the decedent and the decedent's spouse, the spouse should write, "Filing as surviving spouse", on the signature line which the decedent would have signed, and then the

surviving spouse should sign his or her name on the other signature line. If a refund is being claimed on the return, Form N-110 is not required. The refund check will be issued to the surviving spouse.

Declaration of Estimated Tax

Basic rules. Individuals who must pay more tax than is withheld, or who have no withholding, may have to file a declaration of estimated tax and pay that tax in a lump sum or installments. Income tax obligations might not be satisfied through withholding when an individual has income not subject to withholding, such as from self-employment, rent, gains from sales of property, interest and dividend income, unemployment compensation, or distributions from deferred compensation plans.

Who Must File a Declaration on Form N-1. An individual subject to Hawaii net income tax generally must file Form N-1, *Declaration of Estimated Tax for Individuals*, unless: (a) his or her estimated tax liability for the taxable year, after taking into account all taxes withheld or collected at the source, is less than \$500, or (b) the taxpayer did not have any tax liability for the preceding taxable year. See Form N-1 for details.

Date and Payment of Estimated Tax. Your declaration for 1998 must be filed on or before April 20, 1998. The tax may be paid in full with the declaration, or in equal installments on or before April 20, 1998, June 20, 1998, September 20, 1998, and January 20, 1999. Each installment payment must be submitted with a payment voucher. Make checks or money orders payable to the "Hawaii State Tax Collector".

Penalties. If you are required to file a declaration but you fail to do so, you may be subject to penalties. See *Penalties and Interest* on page 12.

Note: If you file a declaration for 1998, you must use Form N-11 or N-12 to claim the payments you made.

Special Instructions for Nonresident Aliens

In certain situations, a taxpayer may be considered a nonresident alien for federal income tax purposes and a resident for Hawaii income tax purposes. In these situations, the special rules applicable to individuals who are considered nonresident aliens for federal income tax purposes will apply when the individual files a Hawaii resident income tax return. See Tax Information Release No. 97-1, "Determination of Residence Status".

Here's How to Fill in Form N-13

(The circled numbers in the following instructions correspond to the circled numbers on the sample form on pages 17 and 18.)

1 Name, Address, Social Security Number, and Occupation

Take the mailing label from the forms booklet we sent to you and attach it to your return. Make sure the information is correct. Draw a line through any incorrect information and write the correct information directly onto the label. Add any missing information, such as an apartment number. If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order.

Do not attach your label to the return until you have completed and checked all entries. Use of the label helps us identify your account, saves processing time, and speeds refunds.

Do not attach your label to the envelope. It may get separated from your return.

If you did not receive a label, print or type the entries in this section.

Do not use the IRS mailing label.

Name

You must use your legal name. Nicknames are not permitted. If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration so that the name on your tax return is the same as the name on the Social Security records. If these names do not match, your refund may be delayed.

If you file joint returns, write the names in the same order every year.

Write any descriptions (e.g. Jr., III, etc.) after your last name. If filing a joint return and if you and your spouse have different last names, list your last names in the same order as your first names and separate them with an "and". For example, John Keawe and Mary Aloha should write their last names as "Keawe and Aloha".

Address

Write your current mailing address in the space provided. If you receive your mail "in care of" someone else (i.e., your mail is sent to an address belonging to someone other than yourself), fill in that person's name on the "c/o" line below your name.

Important: If your address should change after you file your return, you must notify the Department in writing of your new address. Any refund checks due to you will **not** be forwarded to your new address by the U.S. Postal Service, and you might not receive your income tax forms and instructions next year.

Social Security Number

Write your social security number in the space provided. If you are married, you must also write your spouse's social security number in the space provided whether joint or separate returns are filed. Your social security numbers must be written in the same order as your names are written on your return.

If you are an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN.

Occupation

Write your occupation in the space provided. If married and filing a joint return, also write your spouse's occupation in the space provided.

2 Hawaii Election Campaign Fund

This fund was established by the Hawaii State Legislature to support public financing of Hawaii governor's election campaigns.

You may have \$2 go to the fund by checking the "Yes" box. On a joint return, one or both of you may choose to have \$2 go to this fund, or both may choose not to.

If you check "Yes," it will not change the tax or refund shown on your return.

3 Boxes 1 through 5 Filing Status

Check either box 1, 2, 3, 4, or 5 as appropriate. Do not put a check in more than 1 box.

Filing Status Box 1

Single

Select box 1, Single, if on December 31, 1997, you were unmarried, divorced, or separated from your spouse under a separate maintenance decree. State law governs whether you are married, divorced, or legally separated.

If you are married on December 31, 1997, consider yourself married for the whole year.

If your spouse died during 1997, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1997.

If you are unmarried and provide a home for certain other persons, you may be able to file as Head of Household.

If you were married in 1997, had a child living with you, and lived apart from your spouse during the last 6 months of 1997, you may be able to file as Head of Household. See **Married Persons Who Live Apart (and Abandoned Spouses)** on this page.

Filing Status Box 2 Married Filing a Joint Return (even if only one of you had income)

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

Note: If you filed a joint return, and you and your spouse decide to file separate returns for the year, both of you must file amended returns on or before the due date of the original return.

Pursuant to Act 297, Session Laws Hawaii 1997, if you and your spouse filed separate returns, and you decide to file a joint return for the year, you may do so without full payment of the amount shown as tax on such joint return.

If your spouse died in 1997 or in 1998 before filing a return for 1997, see **Death of Taxpayer**, on page 7.

Tax Savings.—If you decide not to file a joint return and plan to file a separate return, see if you can lower your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)** on this page. If you qualify, check Box 4 for Head of Household.

Special Rule for Nonresidents of Hawaii Who File a Joint Return With a Hawaii Resident.—If at the end of the taxable year you were a nonresident of Hawaii (i.e. a U.S. resident who is not a resident of Hawaii) who is married to a resident of Hawaii, you may choose to file a joint return with the resident spouse on Form N-12. However, if a joint return is filed, you and your spouse must agree to be taxed on your combined worldwide income.

Special Rule for Nonresident and Dual-Status Aliens.—Generally, you cannot file a joint return if either spouse was a nonresident alien at any time during the tax year. However, nonresident aliens married to U.S. citizens or residents can elect to be taxed as a U.S. resident and file joint returns. If a joint return is filed, you and your spouse must agree to be taxed on your combined worldwide income.

Note: For purposes of filing a joint return, common law marriages are not recognized under Hawaii law unless they began in a state which permits common law marriages.

Filing Status Box 3 Married Filing a Separate Return

You may file separate returns whether both you and your spouse had income, only one of you had income, or neither of you had income.

If you choose to file separate returns, both you and your spouse must figure your tax the same way. This means that if one of you itemizes your deductions, the other must also itemize their deductions. (If you itemize your deductions, both of you must file Form N-11, N-12, or N-15). You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

If your spouse does not file a Hawaii tax return, you may be able to claim the exemptions for your spouse. See instructions for lines 6a and 6b on this page.

Special Rule for Nonresident and Dual-Status Aliens.—Married nonresident aliens must file separate returns. However, nonresident aliens who are married to U.S. citizens or residents and who elect to be taxed as a U.S. resident may file joint returns. However, see **Married Persons Who Live Apart (and Abandoned Spouses)**, below.

Married Persons Who Live Apart (and Abandoned Spouses)

You will be considered unmarried if you meet **ALL** of the following tests:

- 1) You file a separate return, and
- 2) You paid more than half the cost of keeping up your home for the tax year, and
- 3) Your spouse did not live in your home during the last 6 months of the tax year, and
- 4) Your home was, for more than 6 months of the year, the principal home of your child, stepchild, adopted child, or foster child whom you can claim as a dependent or whom you could claim as your dependent except that the noncustodial parent will claim the child as a dependent under the rules discussed later, for **Children of Divorced or Separated Parents** on page 9.

If you are considered unmarried under these rules, you will qualify to file as Head of Household.

Special Rule for Nonresident and Dual-Status Aliens.—If you were a nonresident or dual-status alien during the tax year, the special rules for Married Persons Who Live Apart (and Abandoned Spouses) will not apply to you unless you meet all of the tests above, and you are a resident of Canada or Mexico. If you are considered unmarried under these rules, you may file as a single individual rather than married filing separately. You cannot file as Head of Household.

Filing Status Box 4 Head of Household

There are special tax rates for a person who can meet the tests for Head of Household. These rates are lower than the rates for Single or Married Filing a Separate Return.

You may be eligible to file as Head of Household if you were unmarried, or considered unmarried, on the last day of the year. You must have paid more than half the cost of keeping up a home that was the principal home for more than half the year for you and:

- 1) Your unmarried child, grandchild, stepchild or adopted child. This child does not have to be your dependent.
- 2) Your married child, grandchild, stepchild or adopted child whom you can claim as your dependent without a Multiple Support Declaration or whom you could claim as your dependent except that the noncustodial parent will claim the child as a dependent under the rules for **Children of Divorced or Separated Parents** on page 9.
- 3) Any other relative, including your mother or father, whom you can claim as a dependent without a Multiple Support Declaration. For persons who qualify as a relative, see **Children and Other Dependents** on page 9.

Also, you may be eligible to file as Head of Household if you were unmarried, or considered unmarried, on the last day of the year, and pay more than half the cost of keeping up a home that was the principal home for the whole year for your mother or father whom you can claim as a dependent without a Multiple Support Declaration, but who does not live with you.

Note: If you received payments under the Aid to Families with Dependent Children (AFDC) program

and used them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.

Special Rule for Nonresident and Dual-Status Aliens.—If you were a nonresident or dual-status alien during the tax year, you cannot file as Head of Household.

Filing Status Box 5 Qualifying Widow(er) with Dependent Child

If your spouse died during 1995 or 1996 and you did not remarry before the end of 1997, file a return for 1997 showing only your own income, exemptions, deductions, and credits. However, you can figure your tax at joint return rates if you meet **ALL 3** of the following tests:

- You could have filed a joint return with your spouse for the year your spouse died. (It does not matter whether or not you actually filed a joint return.)
- Your dependent child, stepchild, or foster child lived with you (except for temporary absences for vacation or school).
- You paid over half the cost of keeping up the home for this child for the whole year.

Check box 5, Qualifying Widow(er) with Dependent Child, and show the year your spouse died in the space provided. Do not claim an exemption for your spouse. (You can claim the exemption only for the year your spouse died.)

If your spouse died in 1997 and you did not remarry, consider yourself married for the whole year. If your spouse died before 1995 and you did not remarry, you may check Box 4 if you meet the tests under **Head of Household** on this page. Otherwise you must file as Single.

Note: See **Death of Taxpayer** on page 7 for more information.

Special Rule for Nonresident and Dual-Status Aliens.—The special rules or Qualifying Widow(er) With Dependent Child will not apply unless the surviving spouse meets all of the tests above, and was a resident alien or U.S. citizen the year their spouse died. The residency status refers to the surviving spouse's actual status, and not the election that some nonresident aliens make to be taxed as U.S. residents.

4 Lines 6a through 6e Exemptions

Lines 6a and 6b Boxes

REGULAR — FOR YOURSELF AND SPOUSE

Take one exemption for yourself unless you can be claimed as a dependent on another person's tax return. (See **Children and Other Dependents** on page 9). If you are married, you can take an exemption for your spouse if you file a joint return. If you file a separate return, you can take your spouse's exemption(s) only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

If, at the end of 1997 you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

If your spouse died during 1997, and you did not remarry before the end of 1997, check the boxes for the exemptions you could have taken for your spouse on the date of death. Please see the instructions for **Death of Taxpayer** on page 7.

AGE 65 OR OVER — FOR YOURSELF AND SPOUSE

Take another exemption if you or your spouse were age 65 or over. You MAY NOT take this additional

exemption for dependents. If you or your spouse's 65th birthday is on January 1, 1998, you can take the extra exemption for age for 1997.

If you file married filing separately, you may NOT claim the extra exemption for age 65 or over for your spouse.

Lines 6c and 6d Boxes Children and Other Dependents

Enter on lines 6c and 6d the full names, social security numbers, and other information for your dependent children and other dependents. Each dependent must have a social security number. Enter the number of dependent children listed in box 6c. Enter the number of other dependents listed in box 6d.

Each person you claim as a dependent has to meet the following tests **a** through **e** :

a. Income

The dependent received less than \$2,650 gross income. (The test does not have to be met for your child who was under 19 at the end of the year, or a full-time student at least 5 months of the year and under 24 years of age at the end of the year.) Please see the instructions for **Student Dependent** on this page.

Note: Gross income does not include nontaxable benefits such as social security or welfare benefits.

b. Support

The dependent received over half of his or her support from you, or is treated as receiving over half of his or her support from you under the rules for **Children of Divorced or Separated Parents** on this page, or **Dependent Supported by Two or More Taxpayers** on this page. If you file a joint return, the support can be from either spouse.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, social security benefits, gifts, savings, welfare benefits, etc.).

If your child was a student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

Do not include in support items like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

You must include capital items such as a car or furniture in figuring total support, but only if these items are actually given to, or purchased by, the dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

c. Married Dependent

The dependent did not file a joint return with his or her spouse.

Note: However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test 1 or 2 below:

1. Was related to you (or your spouse if you file a joint return) in one of the following ways:

Child	Sister	Mother-in-law	or, if related
Stepchild	Grandchild	Father-in-law	by blood:
Mother	Stepbrother	Brother-in-law	Uncle
Father	Stepsister	Sister-in-law	Nephew
Grandparent	Stepmother	Daughter-in-law	Aunt
Brother	Stepfather	Son-in-law	Niece

2. Was any other person who lived in your home as a member of your household for the whole year. **A person is not a member of your household** if at any time during your tax year the relationship between you and that person is against local law.

For this purpose **child** includes:

- Your son, daughter, stepson, stepdaughter;
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and
- A foster child (any child who lived in your home as a member of your family for the whole year).

Student Dependent

Even if your child had gross income of \$2,650 or more, you can claim the child as a dependent if he or she can meet tests **b**, **c**, and **d**: AND

- was under 24 years of age at the end of the year, and
- was enrolled as a full-time student at a school during any 5 months of 1997; OR
- took a full-time, on-farm training course during any 5 months of 1997. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of students in attendance. For this purpose **school** includes:

- elementary, junior and senior high schools;
- colleges and universities; and technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents

The parent having custody of a child for the greater portion of the year (the custodial parent) will generally be entitled to the dependency exemption. This rule applies to parents not living together during the last six months of the calendar year and those divorced or separated under a separation agreement.

This general rule does not apply in the case of the following three exceptions:

- a. There is a multiple support agreement in effect, OR
- b. The custodial parent has agreed to release his or her claim to the dependency exemption to the noncustodial parent in a decree or agreement in effect before January, 1985, and the noncustodial parent furnishes at least \$600 support for the child within the taxable year, OR
- c. The custodial parent relinquishes the exemption and provides the noncustodial parent with a written statement that the custodial parent will not claim the dependency exemption for the taxable year. This statement shall be attached to the return of the noncustodial parent who claims the exemption. Federal Form 8332 may be used for this purpose.

Support by the spouse of a remarried parent will be treated as support by that parent.

Dependent Supported by Two or More Taxpayers

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of that person's support.

One of the taxpayers may claim the person as a dependent if **all** of the following are met:

1. The tests for income, married dependent, citizenship or residence, and relationship as discussed under Lines 6c and 6d.
2. The taxpayer paid more than 10% of the dependent's support, and

3. The taxpayer attaches to his or her return a signed **federal Form 2120**, Multiple Support Declaration, from every other qualifying person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 1997 for the person he or she helped to support.

Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 1997 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

Income

A Hawaii resident is subject to income tax on his or her entire income earned worldwide.

Examples of Income You Must Report

- Wages, including salaries, bonuses, commissions, fees, and tips.
- U.S. Cost of Living Allowance.
- Living Quarter Allowance.
- Dividends (Part II)
- Interest (Part I) on:
 - tax refunds;
 - bank deposits, bonds, notes;
 - bonds issued by other states and local governments; and
 - accounts with savings and loan associations, mutual savings banks, credit unions, etc.
- Unemployment compensation benefits.
- Temporary Disability Insurance Benefits to the extent that such amounts:
 - are attributable to contributions by your employer which were not includible in your gross income, or
 - are paid by your employer.

Examples of Income You Do Not Report

- Pensions where no employee contributions are involved.
- All Government payments and benefits made to veterans and their families.
- Dividends on Veteran's Government Insurance
- Benefits paid by the Hawaii Retirement System or similar public (federal, city and county, or other state) retirement system.
- Workers' compensation, insurance, damages, etc., for bodily injury or sickness.
- Interest on Federal, Hawaii State and County municipal bonds. Also, U.S. Savings Bonds.
- Interest on bonds issued by the Governments of Puerto Rico, Virgin Islands, and Guam.
- Life insurance proceeds upon death.
- Social Security benefits.
- Railroad Retirement Act benefits.
- Gifts, inheritances, bequests.
- Compensation by Hawaii or the U.S. to a patient affected with leprosy.
- Child support.
- Welfare benefits.
- Amounts you received from an insurance company because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (You must report reimbursements for normal living expenses as income.)
- Contributions to an annuity purchased by qualified nonprofit organization or public school or deferred compensation plans with respect to service for State or local government.

- Amounts you received as combat duty pay while deployed to an area designated as a combat zone by the President of the United States.

Rounding Off to Whole Dollars

Pursuant to Act 133, Session Laws of Hawaii 1996, the Department of Taxation is requiring individual taxpayers to round off cents to the nearest whole dollar for all dollar entries on the tax return and schedules. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example: \$1.39 becomes \$1 and \$2.69 becomes \$3. If you have to add two or more amounts to figure the amount to enter on a line, schedule, or worksheet, you may choose to use one of two methods. Once a method of rounding is established, you must use the same method throughout the return. The first method is to include the cents when adding and round off only the total. The other method is to round off each entry. For example: You received two W-2 forms, one showing Hawaii withholding of \$50.55 and one showing Hawaii withholding of \$185.73. For rounding method 1, show your total Hawaii withholding as \$236, (\$50.55 + \$185.73 = \$236.28 rounded to \$236). For rounding method 2, show your total Hawaii withholding as \$237, (\$50.55 rounded to \$51.00 + \$185.73 rounded to \$186.00 = \$51 + \$186 = \$237).

5 Line 7 Wages, Salaries, Tips, etc.

Enter the total of all the wages shown on your HW-2 forms. If you received federal Form W-2, report the amount in box 17, State wages, tips, etc. For a joint return, add the totals for you and your spouse. Report all wages you received even if you don't have an HW-2 form. If all your tips are not shown on your HW-2 forms, add these amounts in, too. Include amounts received under an employer-paid dependent care benefit plan from Schedule X, Part III. If you have received any benefits from such a plan for the taxable year, you must complete Schedule X and file it with your Form N-13. Also, include on this line amounts received as cost of living allowance, living quarter allowance, and temporary disability insurance benefits.

If you lose an HW-2 form, ask your employer for a new one. If your employer does not give you an HW-2 form by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue or correct your HW-2 form. If you can't get an HW-2 form from your employer by February 15, contact your taxation district office.

6 Lines 8 and 9 Interest and Dividend Income

Line 8 Interest Income

Enter your total interest income from banks, savings and loan associations, credit unions, notes and loans, and others on line 8. Include any interest you received or that was credited to your account so you could withdraw it even if it wasn't entered in your passbook. Be sure to include interest on tax refunds.

If your total interest income is more than \$400 you must list the name of the payer and the amount of interest on page 2 of Form N-13.

Note: If you received interest as a nominee for someone else, or you received or paid accrued interest on securities transferred between interest payment dates, you may NOT file Form N-13. You MUST file Form N-11 or N-12 instead.

Line 9 Dividends

Enter your total ordinary dividends on line 9. Ordinary dividends are dividends paid out of earnings and profits. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise. Dividends that are reinvested in stock purchase plans are taxable and should also be entered on line 9.

Do not include nontaxable distributions on line 9. In general, distributions that are NOT made out of earnings and profits are a return of your investment and will not be taxed until you get back your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. After you get back all of your costs (or other basis), you must report these distributions as capital gains on Form N-11 or N-12.

If the total of your ordinary dividends and nontaxable distributions is more than \$400 you must list the name of the payer and the amount of dividends on page 2 of Form N-13.

Note: If you received any capital gain distributions, or you received dividends as a nominee for someone else, you may NOT file Form N-13. You MUST file Form N-11 or N-12 instead.

7 Line 10 Unemployment Compensation

Unemployment compensation (insurance) you received is taxable.

You should get a statement, on federal Form 1099-G, showing the total unemployment compensation paid to you during the year. For payments in 1997, you should receive this statement by January 31, 1998.

Enter on line 10 the amount from federal Form 1099-G.

Do not include on line 10 any supplemental unemployment benefits you received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits as wages on Form N-13, line 7.

8 Line 11 Adjusted Gross Income

Add the amounts on lines 7, 8, 9 and 10.

Note: If you can be claimed as a dependent on another person's return, check the box under line 11.

9 Line 12 Standard Deduction

Taxpayers who do not itemize their deductions may reduce their adjusted gross income by the amount of the standard deduction appropriate to their filing status. The amount of the standard deduction for each filing status is listed below:

Filing Status	Standard Deduction
Single	\$1,500
Married filing jointly	\$1,900
Married filing separately	\$ 950
Head of Household	\$1,650
Qualifying Widow(er)	\$1,900

Standard deduction for dependents. Your standard deduction is limited to the greater of \$500 or your earned income (up to the full standard deduction for your filing status). Enter the appropriate amount on line 12. The standard deduction for an individual who can be claimed as a dependent on the tax return of another taxpayer is computed as follows:

- A. Enter the amount from Form N-13, line 7A. _____
- B. Minimum amountB. 500.00

- C. Compare the amounts on lines A and B. Enter the LARGER of the two amounts here.....C. _____
- D. Maximum amount. Enter the full standard deduction for your filing status, shown in the chart above, here.D. _____
- E. Compare the amounts on lines C and D above. Enter the SMALLER of the two amounts here and on Form N-13, line 12.....E. _____

Line 13

Subtract line 12 from line 11 and show the difference on line 13.

REMINDER: This line **MUST** be filled in.

10 Line 14 Exemptions Regular Exemptions

You are allowed \$1,040 for each exemption you can claim. Multiply \$1,040 by the number of exemptions shown on line 6e. Enter the amount on line 14. Remember, if you can be claimed as a dependent on another person's tax return, you may not claim an exemption for yourself.

Blind, Deaf, or Totally Disabled — Definition, Certification and Exemptions.

Check the appropriate box(es) on line 14 if you are blind, deaf or disabled and your impairment has been certified. The disability exemption will be disallowed and your return processed without the exemption(s) claimed if you have not qualified for this special exemption by completing Forms N-172 and N-857 prior to filing your return and you will be required to file an amended return AFTER submitting the Forms N-172 and N-857, in order to claim this exemption.

"Blind" means a person whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200 but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

"Deaf" means a person whose average loss in the speech frequencies (500-2000 Hertz) in the better ear is 82 decibels, A.S.A., or worse.

"Person totally disabled" means a person who is totally and permanently disabled either physically or mentally, which results in the person's inability to engage in any substantial gainful business or occupation. It is presumed that a person whose gross income, before deductions and exemptions, exceeds \$30,000 per year is engaged in a substantial, gainful business or occupation.

The impairment of sight, deafness or disability shall be certified to on the basis of a written report on an examination performed by a qualified ophthalmologist or qualified optometrist or a qualified otolaryngologist, or a qualified physician, as the case may be.

A blind, deaf, or totally disabled person who qualifies and elects the special exemption shall be allowed the following exemptions:

Single—	\$ 7,000
Husband and wife —	\$14,000
Husband or wife (joint return) —	\$ 8,040
Husband or wife (both over 65)—	\$ 9,080

For more information, see Tax Information Release No. 89-3, "State Tax Benefits Available to Persons with Impaired Sight, Impaired Hearing, or Who are Totally Disabled" and Tax Information Release No. 94-2, "State Tax Benefits Available to Persons Totally Disabled".

Note: If you claim this special exemption, you will not be able to claim the additional exemptions for your children or other dependents.

Enter the appropriate amount on line 14.

11 Line 15 Taxable Income

Subtract line 14 from line 13. This is your taxable income. Your tax is figured on this amount. If line 15 is less than \$100,000, please continue.

If line 15 is \$100,000 or more, you **CANNOT** use Form N-13. You **MUST** file Form N-11 or N-12.

If You Qualify, the Hawaii Department of Taxation Will Figure Your Tax

If you want us to, we will figure your tax for you. If you paid too much we will send you a refund. If you did not pay enough, we will bill you for the balance. We will not charge you interest or penalties if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later. We can do this **ONLY** if:

- You fill in the parts of your return through lines 15, 17, and 19a through 19g, if you wish to claim the applicable tax credits. **The Department of Taxation will NOT fill in these lines for you.**
- You attach a copy of all your HW-2 forms to your Form N-13.
- You complete Parts I and II on page 2 of Form N-13 if required.
- You (and your spouse if filing a joint return) sign and date your return.

CAUTION: The Department of Taxation will complete lines 16, 18, 20, 21, 22, or 23 if left blank. You **MUST**, however, complete lines 15, 17, and 19a through 19g if you qualify and wish to CLAIM any of these credits. You will not receive ANY credit for what you did not claim.

12 Line 16 Figuring Your Income Tax

If line 15 is less than \$100,000, find your tax in the Hawaii Tax Table on pages 20-31 unless you must file Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000. See Form N-615 and instructions for more information. If line 15 is \$100,000 or more you **CANNOT** file Form N-13. Instead, you must file Form N-11 or N-12 and use the Tax Rate Schedules to figure your tax.

Be sure you use the correct column in the Hawaii Tax Table. After you have found the correct tax, enter that amount on line 16.

13 Line 17 Energy Conservation Tax Credit

Each resident taxpayer who files an individual income tax return for 1997 may claim a tax credit against his or her individual income tax liability for a solar or wind energy system, heat pump, or ice storage system installed and placed in service in 1997. Additions to existing systems (e.g., additional solar energy panels) and systems for a second home qualify for this credit. The cost of repairs to existing systems (e.g., replacing solar energy panels), however, **do not** qualify for this credit. The tax credit shall apply only to the actual cost of the solar or wind energy system, heat pump, or ice storage system, including accessories and installation, and shall not include the cost of consumer incentive premiums unrelated to the operation of the system or offered with the sale of the system or heat pump

(such as "free gifts", offers to pay electricity bills, or rebates).

The tax credit may be claimed for the following energy conservation systems installed and placed in service after 12/31/89 (12/31/90 for ice storage systems), but before 1/1/99:

Type of Energy Conservation System	Tax Credit Rate
1. Wind energy systems	20% of the actual cost of the system.
2. Solar energy systems	
a. New and existing single family residential buildings	The lesser of 35% of the actual cost of the system or \$1,750.
b. New and existing Multi-unit buildings used primarily for residential purposes.	Per building unit: The lesser of 35% of each unit's actual cost of the system or \$350.
c. New and existing hotel, commercial and industrial facilities.	35% of the actual cost of the system.
3. Heat pumps	
a. New and existing single family residential buildings	The lesser of 20% of the actual cost of the system or \$400.
b. New and existing Multi-unit buildings used primarily for residential purposes.	Per building unit: The lesser of 20% of each unit's actual cost of the system or \$200.
c. New and existing hotel, commercial and industrial facilities.	20% of the actual cost of the system.
4. Ice storage systems	50% of the actual cost of the system.

In the event that tax credits claimed exceed the amount of the income tax payments due, the excess of credits may be carried over to subsequent years until used up.

To determine this tax credit, use Form N-157 and attach the form to individual income tax return Form N-13, and enter on page 2, line 17, the amount of the credit claimed.

For more information see Form N-157.

14 Line 19a Total Hawaii Income Tax Withheld

Enter the amount of Hawaii income tax withheld as shown on your HW-2 form. If you have more than one HW-2 form, add the amounts of Hawaii income tax withheld. If you are filing a joint return, add the amounts of Hawaii income tax withheld for you and your spouse.

15 Line 19b Amount Paid With Extension(s)

If you filed Form N-101A (or federal Form 4868) and/or N-101B (or federal Form 2688) to get an extension of time to file Form N-13, enter the amount you paid on this line.

Other Credits

IMPORTANT!! The amount of any credit claimed on lines 19c through 19g which total more than your tax liability will be refunded to you. It is very important that you *carefully* read the following instructions for each of these credits to ensure that you properly claim all the credits for which you are entitled.

16 Line 19c Food Tax Credit

Most full-year resident taxpayers qualify for this credit. See the instructions for Schedule X, Part I, on page 13. Figure the credit on Schedule X, Part I, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before December 31, 1998.

17 Line 19d Credit for Low-Income Household Renters

If you occupy and pay rent for real property within the State as your residence, your Hawaii adjusted gross income was less than \$30,000, and the rent you paid during 1997 was more than \$1,000, you may qualify for this credit. To see if you qualify, see the instructions for Schedule X, Part II, on page 13. If you qualify, figure the credit on Schedule X, Part II, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before December 31, 1998.

18 Line 19e Credit for Child and Dependent Care Expenses

Certain payments made for child and dependent care (including payments made to the State of Hawaii A+ Program) may be claimed as a credit against your tax due. To see if you qualify, see the instructions for Schedule X, Part III, on page 14. If you qualify, figure the credit on Schedule X, Part III, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

19 Line 19f Medical Services Excise Tax Credit

Note: The 6% nursing facilities tax terminated on July 1, 1997. Therefore, the medical services excise tax credit may not be claimed for nursing facilities expenses incurred after June 30, 1997.

A resident taxpayer who has paid medical expenses that are subject to the 6 percent nursing facilities tax may qualify for this credit. To see if you qualify, see the instructions for Schedule X, Part IV, on page 16. If you qualify, figure the credit on Schedule X, Part IV, and enter the amount of the credit here.

Note: Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before December 31, 1998.

20 Line 19g Credit for Child Passenger Restraint System

Each resident taxpayer who files an individual income tax return for the taxable year may claim a tax credit for 1997 for the purchase of **one or more new** child passenger restraint systems which can be shown to be in substantial conformity with specifications for such restraint systems set forth by the federal motor vehicle safety standards which were in effect at the time of such purchase.

Note: This credit is \$25 **per return** regardless of the cost or the number of restraint systems purchased.

To Claim this Credit. Enter \$25 in line 19g, and attach a copy of the sales invoice, which states the type of child restraint system purchased, to your return.

- 1) If the invoice doesn't have your name on it, you must attach a statement saying that you and nobody else is claiming the credit for the purchase described in the invoice.
- 2) If the invoice has somebody else's name on it, you must attach an explanation.

Your claim for this credit may be rejected if the invoice is not attached, or if 1) or 2) applies but no statement or explanation is attached.

Deadline for claiming this credit. Claims for the tax credit, including any amended claims thereof, must be filed on or before December 31, 1998.

21 Line 21 Amount Refunded to You

If line 20 is larger than line 18, subtract line 18 from line 20 and show the difference on line 21. This is the amount that will be refunded to you.

If the refund is large, you should see your payroll office about reducing the amount of tax that is withheld from your wages.

22 Line 22 Amount You Owe

If line 18 is larger than line 20, subtract line 20 from line 18 and show the difference on line 22. This is the balance you still owe.

You may pay by check or money order made payable to "Hawaii State Tax Collector." Write your social security number and "1997 Form N-13" on your check or money order and attach it to your return. Please pay in U.S. dollars.

Note: If you include penalty and/or interest for the late filing of your return with your payment, identify and enter these amounts on a separate sheet of paper and attach to Form N-13. Do not include the penalty and/or interest amounts for the late filing of your return in the Amount You Owe on line 22 of Form N-13.

23 Line 23 Estimated Tax Penalty

See the instructions for **Penalties and Interest** on this page and Form N-210 to see if you owe a penalty for the underpayment of estimated taxes.

If you owe a penalty, enter the penalty amount on Form N-13, line 23. Add the penalty amount to any tax due and enter the total on line 22. If you have an overpayment, subtract the penalty amount from the overpayment you show on line 21. However, if your overpayment is less than the penalty amount, enter the difference as a balance due on line 22.

24 Line 24 1998 Forms

If your Form N-13 is prepared by someone else, or if you do not need Hawaii income tax forms mailed to you next year, check the box at line 24, and you will receive a pre-printed label only.

25 Completing Your Return Sign and Date Your Return

Form N-13 is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Be sure to date your return. If you have someone prepare your return, you are still responsible for the correctness of the return. If you are filing a joint return as a surviving spouse, see **Death of Taxpayer** on page 7.

Attach a copy of your HW-2 or federal W-2 forms to your return.

Child's return. If your child cannot sign the return, sign your child's name in the space provided. Then, add "By (your signature), parent for minor child."

Did You Have Someone Else Prepare Your Return?

If you fill in your own return, the Paid Preparer's Information space under your signature should remain blank. If someone prepares your return and **does not charge you**, that person **should not sign** your return.

Generally, anyone who is paid to prepare your tax return must sign it and fill in the other blanks in the Paid Preparer's Information area of your return.

If you have questions about whether a preparer is required to sign your return, please contact your taxation district office.

The preparer required to sign your return **MUST** complete the required preparer information and:

- Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with your taxation district office.

Reminders

Refund Processing

In general, refunds due to you are issued within 8 weeks from the date your return is filed with the Department of Taxation. However, it may take additional time if you filed your return close to the April 20 filing deadline, if errors were made in completing your return, or you moved and did not change your address in writing with the district tax office with which you filed your return.

Please do not contact the Department regarding the status of your refund until at least 8 weeks have passed from the date your return was filed with the Department.

Penalties and Interest

- a. **Late Filing of Return.** The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.
- b. **Extensions.** If you cannot file your Hawaii tax return by April 20, 1998, file Form N-101A, *Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return*, to receive an automatic four month extension. Federal Form 4868, *Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*, may be used in lieu of Form N-101A. You should estimate the amount of tax you think will be due, and pay any tax you think you will owe. If, after April 20, you find that your estimate of the

tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay any estimated additional tax with another Form N-101A or federal Form 4868.

- c. **Interest.** Interest will be charged on taxes not paid by their due date, even if an extension of time to file is granted. The interest rate for not paying tax when due is 2/3 of 1% of the unpaid amount for each month or part of a month it remains unpaid.
- d. **Failure to pay tax after filing timely returns.** If a return is timely filed and the tax due is not completely paid within 60 days of the due date of the return, an amount up to 20% of the unpaid tax will be added to the tax due.
- e. **Underpayment of estimated taxes.** You may be subject to a penalty for not paying enough estimated tax if your tax payments, including withholding, do not total the smallest of:
 - 1) 90% (66 2/3% for farmers and fishermen) of the 1997 tax liability;
 - 2) 100% of the tax shown on the 1996 return (110% of that amount if the individual's adjusted gross income on that return is more than \$150,000, and less than 2/3 of gross income for 1996 or 1997 is from farming or fishing); or
 - 3) 90% of the tax figured by annualizing the taxable income.

For more information, see Form N-210, *Underpayment of Estimated Tax by Individuals and Fiduciaries*.

Change of Address

If your mailing address changes after you file your return, you must notify the Department in writing of the change in addition to notifying the post office serving your former address. Failure to do so may prevent any refund due to you from being delivered (the postal service is not permitted to forward your State refund check), and delay important notices or correspondence to you regarding your return. Be sure to include your name(s) and social security number(s) as printed on your return in any correspondence with the Department.

How Long Should Records Be Kept?

Keep records of income and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 3 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.

Amended Return

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, you may file an amended return on Form N-13 to change the Form N-13 you already filed. Use the Form N-13 for the year you are amending. (You cannot file a 1996 amended return on a 1997 Form N-13.) Write the word "**AMENDED**" in the upper left hand corner of the return, and fill in the return with all of the correct information.

If you **paid additional tax** with your original return, include that amount in the total on line 20 and write "Additional tax paid with original return" on the dotted line to the left of the total. If you **claimed a refund** on your original return, subtract that amount from that line; if the line was blank on your original return, show the refund amount in parentheses.

You can get prior year forms from your local district tax office.

You may also file an amended return on Form N-188X, *Amended Individual Income Tax Return*. However, the filing of an amended return on Form

N-13 may result in a faster processing of your amended return.

Change In Federal Taxable Income

In general, a change to your federal return, whether it is made by you or by the Internal Revenue Service, must be reported to the State of Hawaii.

- 1) Section 235-101(b), HRS, requires a report to the Director of Taxation if the amount of IRC taxable income is changed, corrected, adjusted or recomputed as stated in (3).
- 2) This report must be made:
 - a) Within 90 days after a change, correction, adjustment or recomputation is finally determined.
 - b) Within 90 days after an amended return is filed.
- 3) A report within the time set out in (2) is required if:
 - a) The amount of taxable income as returned to the United States is changed, corrected or adjusted by an officer of the United States or other competent authority.
 - b) A change in taxable income results from a renegotiation of a contract with the United States or a subcontract thereunder.
 - c) A recomputation of the income tax imposed by the United States under the Internal Revenue Code results from any cause.
 - d) An amended income tax return is made to the United States.
- 4) The statutory period for the assessment of any deficiency or the determination of any refund attributable to the report shall not expire before the expiration of one year from the date the Department is notified by the taxpayer or the Internal Revenue Service, whichever is earlier, of such a report in writing. Before the expiration of this one-year period, the Department and the taxpayer may agree in writing to the extension of this period. The period so agreed upon may be further extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

Instructions for Schedule X—Tax Credits

Purpose

Use Schedule X to claim the food tax credit, credit for low-income household renters, the credit for child and dependent care expenses, and the medical services excise tax credit. **Most resident taxpayers qualify for at least one of these refundable credits. Even if you have no taxable income, you should complete and file Schedule X to claim these credits so they can be refunded to you.**

Warning: The food tax credit, credit for low-income household renters, and medical services excise tax credit **MUST** be claimed on or before the end of the twelfth month following the end of the taxable year. If you do not claim these credits within that period, the credits are **waived** and **cannot** be claimed later, even on an amended return.

Part I

Food Tax Credit

Note: Do not claim this credit if you are eligible to be or are being claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

Qualified Exemptions

The food tax credit may be claimed for each resident individual who:

- Was a resident of Hawaii and was physically present in Hawaii for more than nine months during the taxable year;
- Is not claimed and is not eligible to be claimed as a dependent by any taxpayer for federal or Hawaii individual income tax purposes; and
- Was not confined in jail, prison, or a youth correctional facility for the full taxable year.

For Whom the Credit May Be Claimed

A taxpayer filing Form N-11, N-12, N-13, or N-15 may claim the credit for any of the following people who are "qualified exemptions" as defined above:

- The taxpayer's self;
- The taxpayer's spouse, if the spouse is filing jointly with the taxpayer;
- The taxpayer's dependents; and
- The taxpayer's minor children receiving support from the Department of Human Services of the State, social security survivor benefits, and the like.

Birth or Death of a Qualified Exemption

- A person who dies during the year may be a qualified exemption so long as the person was alive and physically present within the State for nine months. If a person who was continuously living in Hawaii died after September 30, 1997, that person could still be a qualified exemption.
- A child who is born during 1997 could be a qualified exemption if the mother was physically present in the State while pregnant with the child and the total days of gestation and life after birth total more than nine months during the taxable year.

Line 1

Qualified Exemptions

On line 1, enter the names of all qualified exemptions. Start with yourself, enter your spouse's name if you are filing a joint return, and list your dependent children. List **only** persons who are qualified exemptions.

If married filing separately, only one spouse may claim the dependents.

Enter the number of qualified persons on line 1.

Line 2

Minor Children Receiving Public Support

On line 2, list your minor children who are also qualified exemptions, and who receive more than half of their support from the Department of Human Services, Social Security benefits, and other government payments. If you are married filing separately, only one spouse may claim each child. Enter the number of children here, and on the space provided beside Form N-11, line 38; Form N-12, line 50; Form N-13, line 19c; or Form N-15, line 55.

Line 3

Line 1 plus line 2.

Line 4

Amount of the Credit

Line 3 times \$27. This credit does not depend on adjusted gross income. Enter this amount on Form N-11, line 38; Form N-12, line 50; Form N-13, line 19c; or Form N-15, line 55.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Part II

Credit for Low-Income Household Renters

Each resident taxpayer who occupies and pays rent for real property within the State as his or her residence and who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim a tax credit of \$50 per **qualified exemption**, including the additional exemption for taxpayers age 65 or over, provided the following four conditions are met:

- The taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer;
- The taxpayer has adjusted gross income of less than \$30,000;
- The taxpayer has paid more than \$1,000 in rent during the taxable year; and
- The rented property is NOT partly or wholly exempt from real property tax.

Note: Minor children receiving more than half of their support from the State Department of Human Services, Social Security benefits, and the like, are **NOT** considered qualified exemptions for purposes of claiming this credit. A child listed in line 2 of Part I does **not** count toward this credit.

A "**residence**" is defined as the dwelling place that constitutes the principal residence of the taxpayer or his or her immediate family in this State.

"**Rent**" means the amount paid in cash in any taxable year for the occupancy of a residence. Rent does not include:

- Charges for utilities, parking stalls, storage of goods, yard services, furniture, furnishings, and the like;
- Rental claimed as a deduction from gross income or adjusted gross income for income tax purposes;
- Ground rental paid for use of land only; and
- Rental allowances or rental subsidies received (i.e. housing allowance received from the armed forces or the Hawaii Housing Authority).

Line 1

Adjusted Gross Income

If the adjusted gross income shown on your return (Form N-11, line 19; Form N-12, line 31; Form N-13, line 11; or Form N-15, line 32, Column A) is more than \$30,000, **stop here**; you cannot take this credit.

Married filing separately. If you are married filing separately, you must add your spouse's adjusted gross income to your own. If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii and add that amount to your own adjusted gross income. If the **total** is more than \$30,000, you cannot claim this credit.

Line 2

Resident for More Than Nine Months

If you are a part-year resident who has been in Hawaii for 9 months or less in 1997, **stop here**; you cannot take this credit.

Line 3

Dependent of Another Taxpayer

If you can be claimed as a dependent on another person's return, **whether or not** that person claims you, **stop here**; you cannot take this credit.

Line 4

Your Addresses

List your most recent address first. Fill in all of the required information. If you lived in more than three locations during 1997, attach a separate sheet listing the same information for the other locations.

Do not list any location that was partly or wholly exempt from real property tax, such as:

- County or State low-income housing projects;
- Military housing; or
- Dormitories in schools or other nonprofit organizations.

Line 5

Rent You Paid

Enter the total amount of rent **you paid** during 1997 to all of the locations listed on line 4. If you are sharing or were sharing the rent with somebody else, list only your share of the rent here.

Line 6

Exclusions

Enter that portion of the amount on line 5 which:

- Is for ground rent (for example, lease rent that the landlord has to pay), utilities, goods, or services;
- You claimed as a deduction anywhere on your tax return; or
- You were reimbursed, through a rental allowance or rental subsidy from any source.

Line 7

Line 5 minus line 6. If this amount is less than \$1,000, **stop here**; you cannot take this credit.

Line 8

Qualified Exemptions

Enter the number from the following worksheet.

- a** Enter the number from Schedule X, Part I, line 1.....
- b** If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter 0.....
- c** If you are filing a joint return, your spouse is a qualified exemption, and your spouse is age 65 or over, enter 1. Otherwise, enter 0.....
- d** Add lines **a** through **c**. Enter the result here and on line 8 of Schedule X, Part II.....

Line 9

Amount of the Credit

Line 8 times \$50. Enter this amount on Form N-11, line 39; Form N-12, line 51; Form N-13, line 19d; or Form N-15, line 56.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Part III

Credit for Child and Dependent Care Expenses

If you maintain a household that included a child under age 13 or a dependent or spouse incapable of self-care, you may be allowed this credit for expenses you paid during the taxable year to care for your dependent so you could work.

If you filed federal Form 2441 or Form 1040A, Schedule 2

If you filed either federal form, you are probably eligible for the Hawaii credit as well. Instead of filling out all of Part III, follow these steps:

- Fill in Section A, Care Provider Information. Be sure to include the care providers' general excise tax license numbers in column (d).
- In Section B, line 4, enter the amount from line 10 of Form 2441 or Schedule 2. Then go to Section B, line 13.
- In Section B, line 13, enter the amount from line 19 of Form 2441 or Schedule 2.

If you are filing Form N-12, N-13, or N-15, include this amount on the wages line (line 7) of Form N-12, N-13, or N-15, and write "DCB" on the dotted line next to line 7.

If you are filing Form N-11, do not add this amount to Form N-11, line 10, because it is already included in your federal AGI.

Then go to Section C, line 21.

- In Section C, line 21, enter the amount from line 6 of Form 2441 or Schedule 2.
- Then go to Section C, lines 22, 23, and 24, to figure your credit.

Who May Claim the Credit

If you are a resident taxpayer who files an individual income tax return for a taxable year, you are not claimed or eligible to be claimed as a dependent on another taxpayer's federal or Hawaii income tax return, and you maintain a household which includes one or more qualifying individuals (defined below), you may be allowed a credit against your income tax. The credit ranges from 15% to 25% of employment-related expenses (up to certain limitations) PAID during the taxable year in order to enable you to work either full or part time for an employer or as a self-employed individual.

Maintaining a Household

You will be treated as maintaining a household for any period only if you furnish over half the cost of maintaining the household for that period. If you are married during that time, you and your spouse must provide over half the maintenance cost for the period.

The expenses of maintaining a household include property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance, and food consumed on the premises. They do not include the cost of clothing, education, medical treatment, vacations, life insurance, and transportation.

Qualifying Person

A qualifying person is any one of the following persons:

- a. Any person under age 13 whom you claim as a dependent (but see special rule (4) below, Children of Divorced or Separated Parents).
- b. Your disabled spouse who is mentally or physically unable to care for himself or herself.
- c. Any disabled person who is mentally or physically unable to care for himself or herself and whom you claim as a dependent, or could claim as a dependent except that he or she had income of \$2,650 or more.

Employment-related Expenses

Employment-related expenses are those paid for the following, but only if paid to enable you to be gainfully employed:

(1) *Expenses for Household Services.* Expenses will be considered for household services in your home if they are for the ordinary and usual services necessary for the operation of the home, and bear some relationship to the qualifying individual. For example, payment for services of a domestic maid or cook ordinarily will be considered expenses for household services if performed at least partially for the benefit of the qualifying individual.

(2) *Expenses for the Care of a Qualifying Individual.* Expenses will be considered for the care of one or more qualifying individuals if their main purpose was to assure that individual's well-being and protection. Payments for food, clothing, or education are not such expenses. However, if the care provided includes expenses that cannot be separated, the full amount paid will be considered for the qualifying individual's care. Thus, the full amount paid to a nursery school will be considered for the care of a child even though the school also furnishes lunch. Educational expenses for a child in the first or higher-grade level are not expenses for the child's care.

You may NOT include any amount paid for services outside your household at a camp where the qualifying individual stays overnight.

Do not include services outside your household as employment-related expenses for your spouse or a dependent age 13 or older. However, services outside your household are employment-related expenses for a dependent who has not reached his or her 13th birthday or for an individual who regularly spends at least eight hours each day in your household.

You may include expenses incurred for qualified dependent care centers as employment-related expenses. The dependent care center must comply with all applicable laws, rules, and regulations of Hawaii if the center is located within Hawaii. If the center is located outside Hawaii, the center must comply with all applicable laws, rules, and regulations of the state or country in which the center is located. Furthermore, these centers must provide care for more than six individuals (other than individuals who reside at the center), and must receive a fee, payment, or grant providing services for any of the individuals (regardless of whether such center is operated for profit).

Note: *Payments made to the State of Hawaii A+ Program qualify for the credit.*

Medical Expenses

Some dependent care expenses may qualify as medical expenses. If you cannot use all the medical expenses to qualify for this credit because of the dollar limit or earned income limit (explained later), you can take the rest of these expenses as an itemized deduction for medical expenses. But if you deduct the medical expenses first as an itemized deduction, you cannot use any part of these expenses on Schedule X.

Special Rules

(1) *Married Couples Must File Joint Returns.* If you are married at the end of the taxable year, the credit for employment-related expenses is allowable only if you and your spouse file a joint return for the taxable year.

(2) *Marital Status.* If you are legally separated from your spouse under a decree of divorce or separate maintenance, you are not considered married.

(3) *Certain Married Individuals Living Apart and Filing Separate Returns.* If during the last 6 months of the taxable year your spouse was not a member of your household and you (a) maintained a household which was for more than one-half of the taxable year

the principal place of abode of a qualifying individual, and (b) furnished over half of the cost of maintaining such household during the taxable year, then you are not considered married for purposes of the credit or the exclusion.

(4) *Children of Divorced or Separated Parents.* If you were divorced, legally separated, or lived apart from your spouse during the last 6 months of 1997, you may be able to claim the credit even if your child is not your dependent. If your child is not your dependent, he or she is a qualifying person if all five of the following apply:

1. You had custody of the child for the longer period during the year;
2. The child received over half of his or her support from one or both of the parents;
3. The child was in the custody of one or both of the parents over half of the year;
4. The child was under age 13, or was physically or mentally unable to care for himself or herself; and
5. The child is not your dependent because:
 - a. As the custodial parent, you signed federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement, agreeing not to claim the child's exemption for 1997; or
 - b. You were divorced or separated before 1985 and your divorce decree or written agreement states that the other parent can claim the child's exemption, and the other parent provides at least \$600 in child support during the year.

Note: This rule does not apply if your decree or agreement was changed after 1984 to specify that the other parent cannot claim the child's exemption.

(5) *Payments to a Related Individual.* You can count work-related expenses you pay to relatives who are not your dependents, even if they live in your home. However, do not count any amounts you pay to:

1. A dependent for whom you (or your spouse if you are married) can claim an exemption, or
2. Your child who is under age 19 at the end of the year, even if he or she is not your dependent.

Line 1

Care Providers

Complete columns (a) through (e) for each person or organization that provided the care. If you do not give the information asked for in each column, or if the information you give is not correct, your credit and, if applicable, the exclusion of employer-provided dependent care benefits may be disallowed.

You can use **Form HW-16**, "Dependent Care Provider's Identification and Certification", to get the correct information from the care provider. (This form is available at your district tax office.) If the provider does not comply with your request to certify the information, complete the entries you can, such as the provider's name and address. Write "See attached" in the columns for which you do not have the provider's certification of information. Attach a statement that you requested the information from the care provider, but the provider did not comply with your request. You must keep records to show that you exercised due diligence in attempting to provide the required information. For more details, including what is considered "due diligence," see federal Publication 503.

Columns (a) and (b). Enter the care provider's name and address. If you were covered by your employer's dependent care plan and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in column (a), write "See W-2" in column (b), and leave columns (c) through (e) blank. But if your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in columns (a) through (e).

Column (c). If the care provider is an individual, enter his or her social security number (SSN). If the individual is an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter the ITIN. For other than an individual, enter provider's federal employer identification number (FEIN). If the provider is a tax-exempt organization, write "Tax-Exempt" in column (c).

Column (d). Enter the care provider's general excise tax license number. If the provider is a tax-exempt charitable organization (IRC section 501(c)(3)), enter "Tax-Exempt".

Column (e). Enter the total amount you **actually paid** during the taxable year to the care provider. Also include amounts your employer paid on your behalf to a third party. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

Line 3

Number of Qualifying Persons

See the definition of Qualifying Person on page 14.

Line 4

Qualified Expenses

On line 4, enter the amount of qualified child and dependent care expenses you incurred and actually paid in 1997, but do not enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. **Note:** Do not include qualified expenses that you incurred in 1997 but did not pay until 1998. These expenses may be used to increase your credit in 1998.

Employer-Paid Dependent Care Benefits. If you received dependent care benefits from an employer (you have a federal or Hawaii W-2 form that has an amount in Box 10), and:

- You are claiming the federal credit, see *If you filed federal Form 2441 or Form 1040A, Schedule 2* on page 14.
- You filled out federal Form 2441 or Form 1040A, Schedule 2, but it said you cannot take the credit, then you cannot take the Hawaii credit either.
- You are not filing a federal return, then enter the amount shown in Box 10 of your W-2 form(s).

Line 5

Amount Forfeited

If you participated in an employee plan in which the amount you contributed to an employer-paid dependent care benefit plan was deducted from your income, and you did not receive the full benefit from this plan, you may be entitled to deduct the amount forfeited on this line. (See your employer for the forfeited amount you are allowed to deduct.)

Line 9

Your Earned Income

In general, earned income is wages, salaries, tips, and other employee compensation. It also includes net earnings from self-employment. For more information, see the instructions to lines 19 and 20 below.

Line 10

Spouse's Earned Income

If your filing status is Married Filing Jointly, enter your spouse's earned income on this line.

If your filing status is Married Filing Separately, see *Certain Married Individuals Living Apart and Filing Separate Returns* earlier. If you are considered unmarried under that rule, enter your earned income (from line 9) on this line; on line 12, enter the smaller

of the amount from line 11 or \$5,000. If you are **not** considered unmarried under that rule, enter your spouse's earned income on line 10.

If your spouse was a student or disabled in 1997, see *Spouse Who Is a Full-time Student or Is Disabled* below. On line 12, enter the smaller of the amount from line 11 or \$2,500.

All other taxpayers should enter the amount on line 9.

Line 13

Taxable Benefits

Line 6 minus line 12. Also, include this amount on line 7 of Form N-12, Form N-13, or Form N-15. On the corresponding dotted line write "DCB". **However**, if you are filing Form N-11, this amount is included in your federal AGI, and no additional adjustment needs to be made.

Lines 19 and 20

Earned Income Limit

The amount of your qualified expenses **cannot** be more than your earned income or, if married filing a joint return, the smaller of your earned income or your spouse's earned income.

In general, earned income is wages, salaries, tips, and other employee compensation. It also includes net earnings from self-employment.

Unmarried taxpayers. If you are unmarried at the end of 1997 or are treated as being unmarried at the end of the year, enter your earned income on line 19.

Married Taxpayers. If you are married filing a joint return, figure each spouse's earned income separately and disregard community property laws. Enter your earned income on line 19 and your spouse's earned income on line 20.

Spouse Who Is a Full-time Student or Is Disabled. If your spouse was a full-time student or was mentally or physically unable to care for himself or herself, figure your spouse's earned income on a monthly basis to determine your spouse's earned income for the year. For each month that your spouse was disabled or a full-time student, your spouse is considered to have earned income of not less than \$200 a month (\$400 a month if more than one qualifying person was cared for in 1997). But if your spouse also worked during any month and earned more than that amount, use his or her actual earned income.

For any month that your spouse was not disabled or a full-time student, use your spouse's actual earned income if your spouse worked during the month.

If, in the same month, both you and your spouse were full-time students and did not work, you cannot use any amount paid that month to figure the credit. The same applies to a couple who did not work because neither was capable of self-care.

A full-time student is one who was enrolled in a school for the number of hours or classes that is considered full time. The student must have been enrolled at least 5 months during 1997.

Self-employment income. You must reduce your earned income by any loss from self-employment. If you only have a loss from self-employment, or your loss is more than your other earned income, you cannot take the credit.

Line 24

Amount of the Credit

If you had qualified expenses for 1996 that you did not pay until 1997, you may be able to increase the amount of credit you can take in 1997. To do this, multiply the 1996 expenses you paid in 1997 by the applicable percentage from the table on line 23 that applies to your 1996 adjusted gross income. Your 1996 expenses must be within the 1996 limits. Attach

a computation showing how you figured the increase. If you can take a credit for your 1996 expenses, write "PYE" and the amount of the credit on the dotted line next to line 24. Enter the total amount of the credit on line 24. Also enter this amount on Form N-11, line 40; Form N-12, line 52; Form N-13, line 19e; or Form N-15, line 57.

Part IV

Medical Services Excise Tax Credit

Note: *The 6% nursing facilities tax terminated on July 1, 1997. Therefore, the medical services excise tax credit may not be claimed for nursing facilities expenses incurred after June 30, 1997.*

A tax credit may be available to a resident individual taxpayer:

- Who paid nursing facilities expenses during 1997 that were subject to the 6% nursing facilities tax, and

- Who is not claimed or is not otherwise eligible to be claimed as a dependent by another taxpayer for Hawaii individual net income tax purposes.

Caution: *This credit cannot be claimed for expenses such as general doctor bills or hospital expenses where only the 4% tax was paid.*

"Nursing facility expenses" are amounts actually paid by the taxpayer for services provided to the taxpayer or to any dependent as defined on page 9, by a nursing facility licensed under section 321-9, HRS, and 321-11, HRS, and any intermediate care facility for mentally retarded persons under sections 321-9, HRS, and 321-11, HRS, provided that the nursing facility expense was subject to the imposition and payment of the nursing facilities tax.

Do not reduce the amount of nursing facility expenses paid during 1997 by any insurance reimbursements made either to you or directly to a nursing facility.

Line 1

Care Provider(s)

Enter the name of the nursing facility or facilities.

Line 2

Nursing Facility Expenses

Enter the amount of the nursing facility expenses, as defined above, which were incurred before July 1, 1997.

Line 4

Amount of the Credit

Line 2 times line 3. Enter this amount on Form N-11, line 41; Form N-12, line 53; Form N-13, line 19f; or Form N-15, line 58.

Deadline for claiming this credit. Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

Individual Income Tax Return 1997

RESIDENT

(FOR USE BY TAXPAYERS WHO HAVE LESS THAN \$100,000 TAXABLE INCOME AND WHO DO NOT ITEMIZE DEDUCTIONS AND DO NOT CLAIM ADJUSTMENTS TO INCOME)

USE STATE LABEL OTHERWISE PRINT OR TYPE	Name (If joint return, give first names and initials of both)	Henry Y and Sheila M.		Last Name	Aloha		Your social security number	111-11-1111	
	C/O							Spouse's social security number	222-22-2222
	Present mailing or home address (Number and street, including apartment number or rural route)	1996 Hawaii State Road						Your occupation	Clerk
	City, town or post office, State and ZIP code	Honolulu, HI 96800						Spouse's occupation	Homemaker

HAWAII ELECTION CAMPAIGN FUND	Do you want \$2 to go to the Hawaii Election Campaign Fund?	Yes	No	Note: Checking "Yes" will not increase your tax or reduce your refund.
	If joint return, does your spouse want \$2 to go to the fund?	Yes	No	

FILING STATUS	1 <input type="checkbox"/> Single	(Check only ONE box)
	2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income).	
	3 <input type="checkbox"/> Married filing separate return. Enter spouse's social security no. above and full name here. •	
	4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is your child but not your dependent, enter this child's name here. ➤	
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died 19 •).	

Caution: If you can be claimed as a dependent on another person's tax return (such as your parents'), do not check box 6a, but be sure to check the box below line 11.

6a <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> Age 65 or over	Enter number of boxes checked on 6a and 6b ➡	2
6b <input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> Age 65 or over		

6c and 6d	Dependents:	If more than 6 dependents, use attachment	2. Dependent's social security number	3. Relationship	4. No. of months lived in your home in 1997	Enter number of your children listed ➡	6c ➡	1
	1. First and last name							
	Kent Aloha		333-33-3333	Son	12			
						Enter number of other dependents ➡	6d ➡	
						Add numbers entered in boxes above ➡	6e ➡	3

6e Total number of exemptions claimed

INCOME	7 Wages, salaries, tips, etc. (attach Form(s) W-2; if unavailable, see item 5 on page 10 of Instructions)	5	ROUND TO THE NEAREST DOLLAR	7•		00
	8 Interest income (complete Part I on page 2 if over \$400)			8•	6	00
	9 Dividends (complete Part II on page 2 if over \$400)	7		9•		00
	10 Unemployment compensation (insurance)			10•		00
	11 Add lines 7, 8, 9 and 10 Adjusted Gross Income ➤			11•	8	00
	Caution: • If you can be claimed as a dependent on another person's return, see page 10 of the Instructions and check here. • <input type="checkbox"/>					
	• If you are married filing separately and your spouse itemizes deductions, see page 8 of the Instructions.					
	12 Standard deduction. { 1, enter \$1,500 If you checked filing status box: 2 or 5, enter \$1,900 3, enter \$950 4, enter \$1,650	9		12•		00
	13 Line 11 minus line 12. (This line MUST be filled in)			13•		00
	14 Multiply \$1,040 by the total number of exemptions claimed on line 6e. If you and/or your spouse are blind, deaf, or disabled, check applicable box(es) • <input type="checkbox"/> Yourself • <input type="checkbox"/> Spouse, and see page 10 of Instructions.			14•	10	00
15 Line 13 minus line 14. Enter the result (but not less than zero).	11	15•		00		

Continue on other side

Continue on other side

CAUTION: You may **NOT** file Form N-13 (you must file Form N-11, N-12, or N-15 instead) if any of the following apply to you:

- You are a part-year resident.
- You are married filing a separate return and your spouse itemizes.
- You received any capital gains distributions.

NOTE: You may also be required to file Form N-11, N-12, or N-15 for other reasons. See page 6 of Instructions.

Dividend Income

If you received more than \$400 in ordinary dividends and nontaxable distributions, list the names of the payers and the amounts of the dividends on the lines below. Be sure to include any nontaxable distributions on these lines. They will be deducted on line 3 below. See page 10 of the Instructions for a definition of ordinary dividends and nontaxable distributions.

Name of Payer	Amount
1	
(6)	
2 Total interest income. Enter here and on Form N-13, line 8 (Whole dollars only)	00

Name of Payer	Amount
1	
(6)	
2 Total. Add above amounts.	
3 Nontaxable distributions. (See Instructions for adjustment to basis).....	
4 Total dividend income (line 2 minus line 3). Enter here and on Form N-13, line 9 (Whole dollars only) .	00

TAX PAYMENTS AND CREDITS			TAX			TAX		
16	Tax. Check if from <input type="checkbox"/> Tax Table; or <input type="checkbox"/> Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000	16•	12	00				
17	Energy Conservation Tax Credit (attach Form N-157)	17•	13	00				
18	Line 16 minus line 17 (but not less than zero)	18		00				
19a	Total Hawaii income tax withheld	19a•	14	00				
19b	Amount paid with extension(s)	19b•	15	00				
19c	Food Tax Credit (attach Schedule X)	19c•	16	00				
19d	Credit for Low-Income Household Renters (attach Schedule X)	19d•	17	00				
19e	Credit for Child and Dependent Care Expenses (attach Schedule X)	19e•	18	00				
19f	Medical Services Excise Tax Credit (attach Schedule X)	19f•	19	00				
19g	Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)	19g•	20	00				
20	Add lines 19a through 19g	20•		00				
21	If line 20 is larger than line 18, enter the amount to be REFUNDED TO YOU (line 20 minus line 18)	21•	21	00				
22	If line 18 is larger than line 20, enter the AMOUNT YOU OWE (line 18 minus line 20). DO NOT include the penalty and interest for the late filing of your return; see page 12 of the Instructions. Attach check or money order for full amount payable to "Hawaii State Tax Collector." Write your social security number and "1997 Form N-13" on it ...	22•	22	00				
23	Estimated tax penalty. (see page 12 of Instructions) Also include on line 21 or 22, whichever applies	23•	23	00				
24	If you do not need Hawaii income tax forms mailed to you next year because a tax preparer will prepare your return, check here, and you will receive a preprinted label only							

I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

PLEASE SIGN HERE	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border-bottom: 1px solid black; width: 80%;"><i>Henry Y Aloha</i></div> <div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; font-weight: bold;">25</div> <div style="border-bottom: 1px solid black; width: 15%; text-align: center;">3/15/98</div> </div> <div style="display: flex; justify-content: space-between; font-size: small;"> Your signature Date </div>	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border-bottom: 1px solid black; width: 80%;"><i>Sheila M. Aloha</i></div> <div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; font-weight: bold;">25</div> <div style="border-bottom: 1px solid black; width: 15%; text-align: center;">3/15/98</div> </div> <div style="display: flex; justify-content: space-between; font-size: small;"> Spouse's signature (if filing jointly, BOTH must sign) Date </div>		
	Paid Preparer's Information	<div style="display: flex; justify-content: space-between;"> <div style="width: 65%;"> Preparer's Signature and date </div> <div style="width: 30%;"> Preparer's social security number </div> <div style="width: 5%; text-align: center;"> Check if self-employed <input type="checkbox"/> </div> </div>		
		<div style="display: flex; justify-content: space-between;"> <div style="width: 65%;"> Firm's name (or yours if self-employed) and address </div> <div style="width: 30%;"> Federal E.I. No. </div> </div>		
		<div style="display: flex; justify-content: space-between;"> <div style="width: 65%;"></div> <div style="width: 30%;"> ZIP Code </div> </div>		

- Check your arithmetic.
- **Don't forget to sign your return.** If married filing a joint return, both spouses must sign the return.
- Use your preprinted address label if you received one. Make any changes directly on the label.
- Be sure required attachments are attached. (W-2s, Schedule X, etc.)
- File early using the preaddressed envelope if you received one.

1997 TAX TABLE

**Tax Table Must Be Used By Persons With Taxable
Income Of Less Than \$100,000**

1997 Hawaii Tax Table

Based on Taxable Income
For persons with taxable
incomes of less than
\$100,000

Example: Mr. & Mrs. Brown are filing a joint return. Their taxable income on line 15 is \$23,270. First, they find the \$23,250 - 23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,549. This is the tax amount they must write on line 16 of their return.

Example: Mr. & Mrs. Brown are filing a joint return. Their taxable income on line 15 is \$23,270. First, they find the \$23,250 - 23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,549. This is the tax amount they must write on line 16 of their return.										At least 23,200 23,250 23,300		But less than 23,250 23,300 23,350		Single or Married filing separately 1,860 1,865 1,870		Married filing jointly * 1,545 1,549 1,553		Head of a household 1,695 1,700 1,705	
If line 15 (taxable income) is —			And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —						
At least		But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household				
			Your tax is —					Your tax is —					Your tax is —						
0		25	0	0	0	2,500	2,550	72	51	61	5,000								
25		50	1	1	1	2,550	2,600	75	52	63	5,000		5,050		241	142	195		
50		100	2	2	2	2,600	2,650	78	53	66	5,050		5,100		244	145	198		
100		150	3	3	3	2,650	2,700	81	54	68	5,100		5,150		248	148	201		
150		200	4	4	4	2,700	2,750	84	55	70	5,150		5,200		251	151	204		
200		250	5	5	5						5,200		5,250		255	154	207		
						2,750	2,800	87	56	72									
250		300	6	6	6	2,800	2,850	90	57	75									
300		350	7	7	7	2,850	2,900	93	58	77	5,250		5,300		259	157	210		
350		400	8	8	8	2,900	2,950	96	59	79	5,300		5,350		262	160	213		
400		450	9	9	9	2,950	3,000	99	60	81	5,350		5,400		266	163	216		
450		500	10	10	10						5,400		5,450		270	166	219		
						3,000					5,450		5,500		273	169	222		
500		550	11	11	11	3,000	3,050	102	61	84									
550		600	12	12	12	3,050	3,100	105	63	86	5,500		5,550		277	172	225		
600		650	13	13	13	3,100	3,150	108	65	88	5,550		5,600		281	175	228		
650		700	14	14	14	3,150	3,200	111	67	90	5,600		5,650		285	178	232		
700		750	15	15	15	3,200	3,250	114	69	93	5,650		5,700		289	181	236		
											5,700		5,750		293	184	239		
750		800	16	16	16	3,250	3,300	117	71	95									
800		850	17	17	17	3,300	3,350	120	73	97	5,750		5,800		297	187	243		
850		900	18	18	18	3,350	3,400	123	75	99	5,800		5,850		301	190	247		
900		950	19	19	19	3,400	3,450	126	77	102	5,850		5,900		305	193	250		
950		1,000	20	20	20	3,450	3,500	129	79	104	5,900		5,950		309	196	254		
											5,950		6,000		313	199	257		
1,000						3,500	3,550	132	81	106	6,000								
1,000		1,050	21	21	21	3,550	3,600	135	83	109	6,000		6,050		317	202	261		
1,050		1,100	22	22	22	3,600	3,650	139	85	112	6,050		6,100		321	205	265		
1,100		1,150	23	23	23	3,650	3,700	143	87	115	6,100		6,150		325	208	268		
1,150		1,200	24	24	24	3,700	3,750	146	89	118	6,150		6,200		329	211	272		
1,200		1,250	25	25	25						6,200		6,250		333	214	276		
						3,750	3,800	150	91	121									
1,250		1,300	26	26	26	3,800	3,850	154	93	124									
1,300		1,350	27	27	27	3,850	3,900	157	95	127	6,250		6,300		337	217	279		
1,350		1,400	28	28	28	3,900	3,950	161	97	130	6,300		6,350		341	220	283		
1,400		1,450	29	29	29	3,950	4,000	164	99	133	6,350		6,400		345	223	286		
1,450		1,500	30	30	30	4,000					6,400		6,450		349	226	290		
						4,000	4,050	168	101	136	6,450		6,500		353	229	294		
1,500		1,550	31	31	31	4,050	4,100	172	103	139	6,500		6,550		357	232	297		
1,550		1,600	33	32	32	4,100	4,150	175	105	142	6,550		6,600		361	235	301		
1,600		1,650	35	33	34	4,150	4,200	179	107	145	6,600		6,650		365	238	305		
1,650		1,700	37	34	35	4,200	4,250	183	109	148	6,650		6,700		369	241	308		
1,700		1,750	39	35	37						6,700		6,750		373	244	312		
						4,250	4,300	186	111	151									
1,750		1,800	41	36	38	4,300	4,350	190	113	154	6,750		6,800		377	247	315		
1,800		1,850	43	37	40	4,350	4,400	193	115	157	6,800		6,850		381	250	319		
1,850		1,900	45	38	41	4,400	4,450	197	117	160	6,850		6,900		385	253	323		
1,900		1,950	47	39	43	4,450	4,500	201	119	163	6,900		6,950		389	256	326		
1,950		2,000	49	40	44						6,950		7,000		393	259	330		
2,000						4,500	4,550	204	121	165									
2,000		2,050	51	41	46	4,550	4,600	208	123	168									
2,050		2,100	53	42	47	4,600	4,650	212	125	171									
2,100		2,150	55	43	49	4,650	4,700	215	127	174									
2,150		2,200	57	44	50	4,700	4,750	219	129	177									
2,200		2,250	59	45	52														
						4,750	4,800	222	131	180									
2,250		2,300	61	46	53	4,800	4,850	226	133	183									
2,300		2,350	63	47	55	4,850	4,900	230	135	186									
2,350		2,400	65	48	56	4,900	4,950	233	137	189									
2,400		2,450	67	49	58	4,950	5,000	237	139	192									
2,450		2,500	69	50	59														

*This column must also be used by qualifying widow(er)

Continued on next page

1997 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
		Your tax is —					Your tax is —					Your tax is —		
7,000					10,000					13,000				
7,000	7,050	397	262	334	10,000	10,050	637	479	551	13,000	13,050	896	712	796
7,050	7,100	401	265	337	10,050	10,100	641	483	555	13,050	13,100	900	716	800
7,100	7,150	405	269	341	10,100	10,150	645	487	558	13,100	13,150	905	720	805
7,150	7,200	409	273	344	10,150	10,200	649	490	562	13,150	13,200	909	724	809
7,200	7,250	413	276	348	10,200	10,250	653	494	566	13,200	13,250	913	728	813
7,250	7,300	417	280	352	10,250	10,300	657	497	569	13,250	13,300	918	732	817
7,300	7,350	421	284	355	10,300	10,350	661	501	573	13,300	13,350	922	736	822
7,350	7,400	425	287	359	10,350	10,400	665	505	576	13,350	13,400	927	740	826
7,400	7,450	429	291	363	10,400	10,450	669	508	580	13,400	13,450	931	744	830
7,450	7,500	433	294	366	10,450	10,500	673	512	584	13,450	13,500	935	748	835
7,500	7,550	437	298	370	10,500	10,550	677	516	587	13,500	13,550	940	752	839
7,550	7,600	441	302	373	10,550	10,600	682	519	591	13,550	13,600	944	756	843
7,600	7,650	445	305	377	10,600	10,650	686	523	595	13,600	13,650	948	760	848
7,650	7,700	449	309	381	10,650	10,700	690	526	598	13,650	13,700	953	764	852
7,700	7,750	453	313	384	10,700	10,750	695	530	602	13,700	13,750	957	768	856
7,750	7,800	457	316	388	10,750	10,800	699	534	605	13,750	13,800	962	772	860
7,800	7,850	461	320	392	10,800	10,850	703	537	609	13,800	13,850	966	776	865
7,850	7,900	465	323	395	10,850	10,900	708	541	613	13,850	13,900	970	780	869
7,900	7,950	469	327	399	10,900	10,950	712	545	616	13,900	13,950	975	784	873
7,950	8,000	473	331	402	10,950	11,000	717	548	620	13,950	14,000	979	788	878
8,000					11,000					14,000				
8,000	8,050	477	334	406	11,000	11,050	721	552	624	14,000	14,050	983	792	882
8,050	8,100	481	338	410	11,050	11,100	725	556	628	14,050	14,100	988	796	886
8,100	8,150	485	342	413	11,100	11,150	730	560	633	14,100	14,150	992	800	891
8,150	8,200	489	345	417	11,150	11,200	734	564	637	14,150	14,200	997	804	895
8,200	8,250	493	349	421	11,200	11,250	738	568	641	14,200	14,250	1,001	808	899
8,250	8,300	497	352	424	11,250	11,300	743	572	645	14,250	14,300	1,005	812	903
8,300	8,350	501	356	428	11,300	11,350	747	576	650	14,300	14,350	1,010	816	908
8,350	8,400	505	360	431	11,350	11,400	752	580	654	14,350	14,400	1,014	820	912
8,400	8,450	509	363	435	11,400	11,450	756	584	658	14,400	14,450	1,018	824	916
8,450	8,500	513	367	439	11,450	11,500	760	588	663	14,450	14,500	1,023	828	921
8,500	8,550	517	371	442	11,500	11,550	765	592	667	14,500	14,550	1,027	832	925
8,550	8,600	521	374	446	11,550	11,600	769	596	671	14,550	14,600	1,032	836	929
8,600	8,650	525	378	450	11,600	11,650	773	600	676	14,600	14,650	1,036	840	934
8,650	8,700	529	381	453	11,650	11,700	778	604	680	14,650	14,700	1,040	844	938
8,700	8,750	533	385	457	11,700	11,750	782	608	684	14,700	14,750	1,045	848	942
8,750	8,800	537	389	460	11,750	11,800	787	612	688	14,750	14,800	1,049	852	946
8,800	8,850	541	392	464	11,800	11,850	791	616	693	14,800	14,850	1,053	856	951
8,850	8,900	545	396	468	11,850	11,900	795	620	697	14,850	14,900	1,058	860	955
8,900	8,950	549	400	471	11,900	11,950	800	624	701	14,900	14,950	1,062	864	959
8,950	9,000	553	403	475	11,950	12,000	804	628	706	14,950	15,000	1,067	868	964
9,000					12,000					15,000				
9,000	9,050	557	407	479	12,000	12,050	808	632	710	15,000	15,050	1,071	872	968
9,050	9,100	561	410	482	12,050	12,100	813	636	714	15,050	15,100	1,075	876	972
9,100	9,150	565	414	486	12,100	12,150	817	640	719	15,100	15,150	1,080	880	977
9,150	9,200	569	418	489	12,150	12,200	822	644	723	15,150	15,200	1,084	884	981
9,200	9,250	573	421	493	12,200	12,250	826	648	727	15,200	15,250	1,088	888	985
9,250	9,300	577	425	497	12,250	12,300	830	652	731	15,250	15,300	1,093	892	989
9,300	9,350	581	429	500	12,300	12,350	835	656	736	15,300	15,350	1,097	896	994
9,350	9,400	585	432	504	12,350	12,400	839	660	740	15,350	15,400	1,102	900	998
9,400	9,450	589	436	508	12,400	12,450	843	664	744	15,400	15,450	1,106	904	1,002
9,450	9,500	593	439	511	12,450	12,500	848	668	749	15,450	15,500	1,110	908	1,007
9,500	9,550	597	443	515	12,500	12,550	852	672	753	15,500	15,550	1,115	912	1,011
9,550	9,600	601	447	518	12,550	12,600	857	676	757	15,550	15,600	1,120	916	1,015
9,600	9,650	605	450	522	12,600	12,650	861	680	762	15,600	15,650	1,124	920	1,020
9,650	9,700	609	454	526	12,650	12,700	865	684	766	15,650	15,700	1,129	924	1,024
9,700	9,750	613	458	529	12,700	12,750	870	688	770	15,700	15,750	1,134	928	1,028
9,750	9,800	617	461	533	12,750	12,800	874	692	774	15,750	15,800	1,139	932	1,032
9,800	9,850	621	465	537	12,800	12,850	878	696	779	15,800	15,850	1,143	936	1,037
9,850	9,900	625	468	540	12,850	12,900	883	700	783	15,850	15,900	1,148	940	1,041
9,900	9,950	629	472	544	12,900	12,950	887	704	787	15,900	15,950	1,153	944	1,045
9,950	10,000	633	476	547	12,950	13,000	892	708	792	15,950	16,000	1,158	948	1,050

*This column must also be used by qualifying widow(er)

Continued on next page

1997 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
16,000					19,000					22,000				
16,000	16,050	1,162	952	1,054	19,000	19,050	1,447	1,192	1,312	22,000	22,050	1,740	1,440	1,580
16,050	16,100	1,167	956	1,058	19,050	19,100	1,452	1,196	1,316	22,050	22,100	1,745	1,444	1,585
16,100	16,150	1,172	960	1,063	19,100	19,150	1,457	1,200	1,321	22,100	22,150	1,750	1,448	1,590
16,150	16,200	1,177	964	1,067	19,150	19,200	1,462	1,204	1,325	22,150	22,200	1,755	1,453	1,595
16,200	16,250	1,181	968	1,071	19,200	19,250	1,466	1,208	1,329	22,200	22,250	1,760	1,457	1,599
16,250	16,300	1,186	972	1,075	19,250	19,300	1,471	1,212	1,333	22,250	22,300	1,765	1,462	1,604
16,300	16,350	1,191	976	1,080	19,300	19,350	1,476	1,216	1,338	22,300	22,350	1,770	1,466	1,609
16,350	16,400	1,196	980	1,084	19,350	19,400	1,481	1,220	1,342	22,350	22,400	1,775	1,470	1,614
16,400	16,450	1,200	984	1,088	19,400	19,450	1,485	1,224	1,346	22,400	22,450	1,780	1,475	1,619
16,450	16,500	1,205	988	1,093	19,450	19,500	1,490	1,228	1,351	22,450	22,500	1,785	1,479	1,623
16,500	16,550	1,210	992	1,097	19,500	19,550	1,495	1,232	1,355	22,500	22,550	1,790	1,483	1,628
16,550	16,600	1,215	996	1,101	19,550	19,600	1,500	1,236	1,359	22,550	22,600	1,795	1,488	1,633
16,600	16,650	1,219	1,000	1,106	19,600	19,650	1,504	1,240	1,364	22,600	22,650	1,800	1,492	1,638
16,650	16,700	1,224	1,004	1,110	19,650	19,700	1,509	1,244	1,368	22,650	22,700	1,805	1,497	1,643
16,700	16,750	1,229	1,008	1,114	19,700	19,750	1,514	1,248	1,372	22,700	22,750	1,810	1,501	1,647
16,750	16,800	1,234	1,012	1,118	19,750	19,800	1,519	1,252	1,376	22,750	22,800	1,815	1,505	1,652
16,800	16,850	1,238	1,016	1,123	19,800	19,850	1,523	1,256	1,381	22,800	22,850	1,820	1,510	1,657
16,850	16,900	1,243	1,020	1,127	19,850	19,900	1,528	1,260	1,385	22,850	22,900	1,825	1,514	1,662
16,900	16,950	1,248	1,024	1,131	19,900	19,950	1,533	1,264	1,389	22,900	22,950	1,830	1,518	1,667
16,950	17,000	1,253	1,028	1,136	19,950	20,000	1,538	1,268	1,394	22,950	23,000	1,835	1,523	1,671
17,000					20,000					23,000				
17,000	17,050	1,257	1,032	1,140	20,000	20,050	1,542	1,272	1,398	23,000	23,050	1,840	1,527	1,676
17,050	17,100	1,262	1,036	1,144	20,050	20,100	1,547	1,276	1,402	23,050	23,100	1,845	1,532	1,681
17,100	17,150	1,267	1,040	1,149	20,100	20,150	1,552	1,280	1,407	23,100	23,150	1,850	1,536	1,686
17,150	17,200	1,272	1,044	1,153	20,150	20,200	1,557	1,284	1,411	23,150	23,200	1,855	1,540	1,691
17,200	17,250	1,276	1,048	1,157	20,200	20,250	1,561	1,288	1,415	23,200	23,250	1,860	1,545	1,695
17,250	17,300	1,281	1,052	1,161	20,250	20,300	1,566	1,292	1,419	23,250	23,300	1,865	1,549	1,700
17,300	17,350	1,286	1,056	1,166	20,300	20,350	1,571	1,296	1,424	23,300	23,350	1,870	1,553	1,705
17,350	17,400	1,291	1,060	1,170	20,350	20,400	1,576	1,300	1,428	23,350	23,400	1,875	1,558	1,710
17,400	17,450	1,295	1,064	1,174	20,400	20,450	1,580	1,304	1,432	23,400	23,450	1,880	1,562	1,715
17,450	17,500	1,300	1,068	1,179	20,450	20,500	1,585	1,308	1,437	23,450	23,500	1,885	1,567	1,719
17,500	17,550	1,305	1,072	1,183	20,500	20,550	1,590	1,312	1,441	23,500	23,550	1,890	1,571	1,724
17,550	17,600	1,310	1,076	1,187	20,550	20,600	1,595	1,316	1,445	23,550	23,600	1,895	1,575	1,729
17,600	17,650	1,314	1,080	1,192	20,600	20,650	1,600	1,320	1,450	23,600	23,650	1,900	1,580	1,734
17,650	17,700	1,319	1,084	1,196	20,650	20,700	1,605	1,324	1,454	23,650	23,700	1,905	1,584	1,739
17,700	17,750	1,324	1,088	1,200	20,700	20,750	1,610	1,328	1,458	23,700	23,750	1,910	1,588	1,743
17,750	17,800	1,329	1,092	1,204	20,750	20,800	1,615	1,332	1,462	23,750	23,800	1,915	1,593	1,748
17,800	17,850	1,333	1,096	1,209	20,800	20,850	1,620	1,336	1,467	23,800	23,850	1,920	1,597	1,753
17,850	17,900	1,338	1,100	1,213	20,850	20,900	1,625	1,340	1,471	23,850	23,900	1,925	1,602	1,758
17,900	17,950	1,343	1,104	1,217	20,900	20,950	1,630	1,344	1,475	23,900	23,950	1,930	1,606	1,763
17,950	18,000	1,348	1,108	1,222	20,950	21,000	1,635	1,348	1,480	23,950	24,000	1,935	1,610	1,767
18,000					21,000					24,000				
18,000	18,050	1,352	1,112	1,226	21,000	21,050	1,640	1,352	1,484	24,000	24,050	1,940	1,615	1,772
18,050	18,100	1,357	1,116	1,230	21,050	21,100	1,645	1,357	1,489	24,050	24,100	1,945	1,619	1,777
18,100	18,150	1,362	1,120	1,235	21,100	21,150	1,650	1,361	1,494	24,100	24,150	1,950	1,623	1,782
18,150	18,200	1,367	1,124	1,239	21,150	21,200	1,655	1,365	1,499	24,150	24,200	1,955	1,628	1,787
18,200	18,250	1,371	1,128	1,243	21,200	21,250	1,660	1,370	1,503	24,200	24,250	1,960	1,632	1,791
18,250	18,300	1,376	1,132	1,247	21,250	21,300	1,665	1,374	1,508	24,250	24,300	1,965	1,637	1,796
18,300	18,350	1,381	1,136	1,252	21,300	21,350	1,670	1,378	1,513	24,300	24,350	1,970	1,641	1,801
18,350	18,400	1,386	1,140	1,256	21,350	21,400	1,675	1,383	1,518	24,350	24,400	1,975	1,645	1,806
18,400	18,450	1,390	1,144	1,260	21,400	21,450	1,680	1,387	1,523	24,400	24,450	1,980	1,650	1,811
18,450	18,500	1,395	1,148	1,265	21,450	21,500	1,685	1,392	1,527	24,450	24,500	1,985	1,654	1,815
18,500	18,550	1,400	1,152	1,269	21,500	21,550	1,690	1,396	1,532	24,500	24,550	1,990	1,658	1,820
18,550	18,600	1,405	1,156	1,273	21,550	21,600	1,695	1,400	1,537	24,550	24,600	1,995	1,663	1,825
18,600	18,650	1,409	1,160	1,278	21,600	21,650	1,700	1,405	1,542	24,600	24,650	2,000	1,667	1,830
18,650	18,700	1,414	1,164	1,282	21,650	21,700	1,705	1,409	1,547	24,650	24,700	2,005	1,672	1,835
18,700	18,750	1,419	1,168	1,286	21,700	21,750	1,710	1,413	1,551	24,700	24,750	2,010	1,676	1,839
18,750	18,800	1,424	1,172	1,290	21,750	21,800	1,715	1,418	1,556	24,750	24,800	2,015	1,680	1,844
18,800	18,850	1,428	1,176	1,295	21,800	21,850	1,720	1,422	1,561	24,800	24,850	2,020	1,685	1,849
18,850	18,900	1,433	1,180	1,299	21,850	21,900	1,725	1,427	1,566	24,850	24,900	2,025	1,689	1,854
18,900	18,950	1,438	1,184	1,303	21,900	21,950	1,730	1,431	1,571	24,900	24,950	2,030	1,693	1,859
18,950	19,000	1,443	1,188	1,308	21,950	22,000	1,735	1,435	1,575	24,950	25,000	2,035	1,698	1,863

*This column must also be used by qualifying widow(er)

Continued on next page

1997 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
25,000					28,000					31,000				
25,000	25,050	2,040	1,702	1,868	28,000	28,050	2,340	1,965	2,156	31,000	31,050	2,640	2,227	2,444
25,050	25,100	2,045	1,707	1,873	28,050	28,100	2,345	1,969	2,161	31,050	31,100	2,645	2,232	2,449
25,100	25,150	2,050	1,711	1,878	28,100	28,150	2,350	1,973	2,166	31,100	31,150	2,650	2,237	2,454
25,150	25,200	2,055	1,715	1,883	28,150	28,200	2,355	1,978	2,171	31,150	31,200	2,655	2,242	2,459
25,200	25,250	2,060	1,720	1,887	28,200	28,250	2,360	1,982	2,175	31,200	31,250	2,660	2,246	2,463
25,250	25,300	2,065	1,724	1,892	28,250	28,300	2,365	1,987	2,180	31,250	31,300	2,665	2,251	2,468
25,300	25,350	2,070	1,728	1,897	28,300	28,350	2,370	1,991	2,185	31,300	31,350	2,670	2,256	2,473
25,350	25,400	2,075	1,733	1,902	28,350	28,400	2,375	1,995	2,190	31,350	31,400	2,675	2,261	2,478
25,400	25,450	2,080	1,737	1,907	28,400	28,450	2,380	2,000	2,195	31,400	31,450	2,680	2,265	2,483
25,450	25,500	2,085	1,742	1,911	28,450	28,500	2,385	2,004	2,199	31,450	31,500	2,685	2,270	2,487
25,500	25,550	2,090	1,746	1,916	28,500	28,550	2,390	2,008	2,204	31,500	31,550	2,690	2,275	2,492
25,550	25,600	2,095	1,750	1,921	28,550	28,600	2,395	2,013	2,209	31,550	31,600	2,695	2,280	2,497
25,600	25,650	2,100	1,755	1,926	28,600	28,650	2,400	2,017	2,214	31,600	31,650	2,700	2,284	2,502
25,650	25,700	2,105	1,759	1,931	28,650	28,700	2,405	2,022	2,219	31,650	31,700	2,705	2,289	2,507
25,700	25,750	2,110	1,763	1,935	28,700	28,750	2,410	2,026	2,223	31,700	31,750	2,710	2,294	2,511
25,750	25,800	2,115	1,768	1,940	28,750	28,800	2,415	2,030	2,228	31,750	31,800	2,715	2,299	2,516
25,800	25,850	2,120	1,772	1,945	28,800	28,850	2,420	2,035	2,233	31,800	31,850	2,720	2,303	2,521
25,850	25,900	2,125	1,777	1,950	28,850	28,900	2,425	2,039	2,238	31,850	31,900	2,725	2,308	2,526
25,900	25,950	2,130	1,781	1,955	28,900	28,950	2,430	2,043	2,243	31,900	31,950	2,730	2,313	2,531
25,950	26,000	2,135	1,785	1,959	28,950	29,000	2,435	2,048	2,247	31,950	32,000	2,735	2,318	2,535
26,000					29,000					32,000				
26,000	26,050	2,140	1,790	1,964	29,000	29,050	2,440	2,052	2,252	32,000	32,050	2,740	2,322	2,540
26,050	26,100	2,145	1,794	1,969	29,050	29,100	2,445	2,057	2,257	32,050	32,100	2,745	2,327	2,545
26,100	26,150	2,150	1,798	1,974	29,100	29,150	2,450	2,061	2,262	32,100	32,150	2,750	2,332	2,550
26,150	26,200	2,155	1,803	1,979	29,150	29,200	2,455	2,065	2,267	32,150	32,200	2,755	2,337	2,555
26,200	26,250	2,160	1,807	1,983	29,200	29,250	2,460	2,070	2,271	32,200	32,250	2,760	2,341	2,559
26,250	26,300	2,165	1,812	1,988	29,250	29,300	2,465	2,074	2,276	32,250	32,300	2,765	2,346	2,564
26,300	26,350	2,170	1,816	1,993	29,300	29,350	2,470	2,078	2,281	32,300	32,350	2,770	2,351	2,569
26,350	26,400	2,175	1,820	1,998	29,350	29,400	2,475	2,083	2,286	32,350	32,400	2,775	2,356	2,574
26,400	26,450	2,180	1,825	2,003	29,400	29,450	2,480	2,087	2,291	32,400	32,450	2,780	2,360	2,579
26,450	26,500	2,185	1,829	2,007	29,450	29,500	2,485	2,092	2,295	32,450	32,500	2,785	2,365	2,583
26,500	26,550	2,190	1,833	2,012	29,500	29,550	2,490	2,096	2,300	32,500	32,550	2,790	2,370	2,588
26,550	26,600	2,195	1,838	2,017	29,550	29,600	2,495	2,100	2,305	32,550	32,600	2,795	2,375	2,593
26,600	26,650	2,200	1,842	2,022	29,600	29,650	2,500	2,105	2,310	32,600	32,650	2,800	2,379	2,598
26,650	26,700	2,205	1,847	2,027	29,650	29,700	2,505	2,109	2,315	32,650	32,700	2,805	2,384	2,603
26,700	26,750	2,210	1,851	2,031	29,700	29,750	2,510	2,113	2,319	32,700	32,750	2,810	2,389	2,607
26,750	26,800	2,215	1,855	2,036	29,750	29,800	2,515	2,118	2,324	32,750	32,800	2,815	2,394	2,612
26,800	26,850	2,220	1,860	2,041	29,800	29,850	2,520	2,122	2,329	32,800	32,850	2,820	2,398	2,617
26,850	26,900	2,225	1,864	2,046	29,850	29,900	2,525	2,127	2,334	32,850	32,900	2,825	2,403	2,622
26,900	26,950	2,230	1,868	2,051	29,900	29,950	2,530	2,131	2,339	32,900	32,950	2,830	2,408	2,627
26,950	27,000	2,235	1,873	2,055	29,950	30,000	2,535	2,135	2,343	32,950	33,000	2,835	2,413	2,631
27,000					30,000					33,000				
27,000	27,050	2,240	1,877	2,060	30,000	30,050	2,540	2,140	2,348	33,000	33,050	2,840	2,417	2,636
27,050	27,100	2,245	1,882	2,065	30,050	30,100	2,545	2,144	2,353	33,050	33,100	2,845	2,422	2,641
27,100	27,150	2,250	1,886	2,070	30,100	30,150	2,550	2,148	2,358	33,100	33,150	2,850	2,427	2,646
27,150	27,200	2,255	1,890	2,075	30,150	30,200	2,555	2,153	2,363	33,150	33,200	2,855	2,432	2,651
27,200	27,250	2,260	1,895	2,079	30,200	30,250	2,560	2,157	2,367	33,200	33,250	2,860	2,436	2,655
27,250	27,300	2,265	1,899	2,084	30,250	30,300	2,565	2,162	2,372	33,250	33,300	2,865	2,441	2,660
27,300	27,350	2,270	1,903	2,089	30,300	30,350	2,570	2,166	2,377	33,300	33,350	2,870	2,446	2,665
27,350	27,400	2,275	1,908	2,094	30,350	30,400	2,575	2,170	2,382	33,350	33,400	2,875	2,451	2,670
27,400	27,450	2,280	1,912	2,099	30,400	30,450	2,580	2,175	2,387	33,400	33,450	2,880	2,455	2,675
27,450	27,500	2,285	1,917	2,103	30,450	30,500	2,585	2,179	2,391	33,450	33,500	2,885	2,460	2,679
27,500	27,550	2,290	1,921	2,108	30,500	30,550	2,590	2,183	2,396	33,500	33,550	2,890	2,465	2,684
27,550	27,600	2,295	1,925	2,113	30,550	30,600	2,595	2,188	2,401	33,550	33,600	2,895	2,470	2,689
27,600	27,650	2,300	1,930	2,118	30,600	30,650	2,600	2,192	2,406	33,600	33,650	2,900	2,474	2,694
27,650	27,700	2,305	1,934	2,123	30,650	30,700	2,605	2,197	2,411	33,650	33,700	2,905	2,479	2,699
27,700	27,750	2,310	1,938	2,127	30,700	30,750	2,610	2,201	2,415	33,700	33,750	2,910	2,484	2,703
27,750	27,800	2,315	1,943	2,132	30,750	30,800	2,615	2,205	2,420	33,750	33,800	2,915	2,489	2,708
27,800	27,850	2,320	1,947	2,137	30,800	30,850	2,620	2,210	2,425	33,800	33,850	2,920	2,493	2,713
27,850	27,900	2,325	1,952	2,142	30,850	30,900	2,625	2,214	2,430	33,850	33,900	2,925	2,498	2,718
27,900	27,950	2,330	1,956	2,147	30,900	30,950	2,630	2,218	2,435	33,900	33,950	2,930	2,503	2,723
27,950	28,000	2,335	1,960	2,151	30,950	31,000	2,635	2,223	2,439	33,950	34,000	2,935	2,508	2,727

*This column must also be used by qualifying widow(er)

Continued on next page

1997 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
34,000					37,000					40,000				
34,000	34,050	2,940	2,512	2,732	37,000	37,050	3,240	2,797	3,020	40,000	40,050	3,540	3,082	3,308
34,050	34,100	2,945	2,517	2,737	37,050	37,100	3,245	2,802	3,025	40,050	40,100	3,545	3,087	3,313
34,100	34,150	2,950	2,522	2,742	37,100	37,150	3,250	2,807	3,030	40,100	40,150	3,550	3,092	3,318
34,150	34,200	2,955	2,527	2,747	37,150	37,200	3,255	2,812	3,035	40,150	40,200	3,555	3,097	3,323
34,200	34,250	2,960	2,531	2,751	37,200	37,250	3,260	2,816	3,039	40,200	40,250	3,560	3,101	3,327
34,250	34,300	2,965	2,536	2,756	37,250	37,300	3,265	2,821	3,044	40,250	40,300	3,565	3,106	3,332
34,300	34,350	2,970	2,541	2,761	37,300	37,350	3,270	2,826	3,049	40,300	40,350	3,570	3,111	3,337
34,350	34,400	2,975	2,546	2,766	37,350	37,400	3,275	2,831	3,054	40,350	40,400	3,575	3,116	3,342
34,400	34,450	2,980	2,550	2,771	37,400	37,450	3,280	2,835	3,059	40,400	40,450	3,580	3,120	3,347
34,450	34,500	2,985	2,555	2,775	37,450	37,500	3,285	2,840	3,063	40,450	40,500	3,585	3,125	3,351
34,500	34,550	2,990	2,560	2,780	37,500	37,550	3,290	2,845	3,068	40,500	40,550	3,590	3,130	3,356
34,550	34,600	2,995	2,565	2,785	37,550	37,600	3,295	2,850	3,073	40,550	40,600	3,595	3,135	3,361
34,600	34,650	3,000	2,569	2,790	37,600	37,650	3,300	2,854	3,078	40,600	40,650	3,600	3,139	3,366
34,650	34,700	3,005	2,574	2,795	37,650	37,700	3,305	2,859	3,083	40,650	40,700	3,605	3,144	3,371
34,700	34,750	3,010	2,579	2,799	37,700	37,750	3,310	2,864	3,087	40,700	40,750	3,610	3,149	3,375
34,750	34,800	3,015	2,584	2,804	37,750	37,800	3,315	2,869	3,092	40,750	40,800	3,615	3,154	3,380
34,800	34,850	3,020	2,588	2,809	37,800	37,850	3,320	2,873	3,097	40,800	40,850	3,620	3,158	3,385
34,850	34,900	3,025	2,593	2,814	37,850	37,900	3,325	2,878	3,102	40,850	40,900	3,625	3,163	3,390
34,900	34,950	3,030	2,598	2,819	37,900	37,950	3,330	2,883	3,107	40,900	40,950	3,630	3,168	3,395
34,950	35,000	3,035	2,603	2,823	37,950	38,000	3,335	2,888	3,111	40,950	41,000	3,635	3,173	3,399
35,000					38,000					41,000				
35,000	35,050	3,040	2,607	2,828	38,000	38,050	3,340	2,892	3,116	41,000	41,050	3,640	3,178	3,404
35,050	35,100	3,045	2,612	2,833	38,050	38,100	3,345	2,897	3,121	41,050	41,100	3,645	3,183	3,409
35,100	35,150	3,050	2,617	2,838	38,100	38,150	3,350	2,902	3,126	41,100	41,150	3,650	3,188	3,414
35,150	35,200	3,055	2,622	2,843	38,150	38,200	3,355	2,907	3,131	41,150	41,200	3,655	3,193	3,419
35,200	35,250	3,060	2,626	2,847	38,200	38,250	3,360	2,911	3,135	41,200	41,250	3,660	3,198	3,424
35,250	35,300	3,065	2,631	2,852	38,250	38,300	3,365	2,916	3,140	41,250	41,300	3,665	3,203	3,429
35,300	35,350	3,070	2,636	2,857	38,300	38,350	3,370	2,921	3,145	41,300	41,350	3,670	3,208	3,434
35,350	35,400	3,075	2,641	2,862	38,350	38,400	3,375	2,926	3,150	41,350	41,400	3,675	3,213	3,439
35,400	35,450	3,080	2,645	2,867	38,400	38,450	3,380	2,930	3,155	41,400	41,450	3,680	3,218	3,444
35,450	35,500	3,085	2,650	2,871	38,450	38,500	3,385	2,935	3,159	41,450	41,500	3,685	3,223	3,449
35,500	35,550	3,090	2,655	2,876	38,500	38,550	3,390	2,940	3,164	41,500	41,550	3,690	3,228	3,454
35,550	35,600	3,095	2,660	2,881	38,550	38,600	3,395	2,945	3,169	41,550	41,600	3,695	3,233	3,459
35,600	35,650	3,100	2,664	2,886	38,600	38,650	3,400	2,949	3,174	41,600	41,650	3,700	3,238	3,464
35,650	35,700	3,105	2,669	2,891	38,650	38,700	3,405	2,954	3,179	41,650	41,700	3,705	3,243	3,469
35,700	35,750	3,110	2,674	2,895	38,700	38,750	3,410	2,959	3,183	41,700	41,750	3,710	3,248	3,474
35,750	35,800	3,115	2,679	2,900	38,750	38,800	3,415	2,964	3,188	41,750	41,800	3,715	3,253	3,479
35,800	35,850	3,120	2,683	2,905	38,800	38,850	3,420	2,968	3,193	41,800	41,850	3,720	3,258	3,484
35,850	35,900	3,125	2,688	2,910	38,850	38,900	3,425	2,973	3,198	41,850	41,900	3,725	3,263	3,489
35,900	35,950	3,130	2,693	2,915	38,900	38,950	3,430	2,978	3,203	41,900	41,950	3,730	3,268	3,494
35,950	36,000	3,135	2,698	2,919	38,950	39,000	3,435	2,983	3,207	41,950	42,000	3,735	3,273	3,499
36,000					39,000					42,000				
36,000	36,050	3,140	2,702	2,924	39,000	39,050	3,440	2,987	3,212	42,000	42,050	3,740	3,278	3,504
36,050	36,100	3,145	2,707	2,929	39,050	39,100	3,445	2,992	3,217	42,050	42,100	3,745	3,283	3,509
36,100	36,150	3,150	2,712	2,934	39,100	39,150	3,450	2,997	3,222	42,100	42,150	3,750	3,288	3,514
36,150	36,200	3,155	2,717	2,939	39,150	39,200	3,455	3,002	3,227	42,150	42,200	3,755	3,293	3,519
36,200	36,250	3,160	2,721	2,943	39,200	39,250	3,460	3,006	3,231	42,200	42,250	3,760	3,298	3,524
36,250	36,300	3,165	2,726	2,948	39,250	39,300	3,465	3,011	3,236	42,250	42,300	3,765	3,303	3,529
36,300	36,350	3,170	2,731	2,953	39,300	39,350	3,470	3,016	3,241	42,300	42,350	3,770	3,308	3,534
36,350	36,400	3,175	2,736	2,958	39,350	39,400	3,475	3,021	3,246	42,350	42,400	3,775	3,313	3,539
36,400	36,450	3,180	2,740	2,963	39,400	39,450	3,480	3,025	3,251	42,400	42,450	3,780	3,318	3,544
36,450	36,500	3,185	2,745	2,967	39,450	39,500	3,485	3,030	3,255	42,450	42,500	3,785	3,323	3,549
36,500	36,550	3,190	2,750	2,972	39,500	39,550	3,490	3,035	3,260	42,500	42,550	3,790	3,328	3,554
36,550	36,600	3,195	2,755	2,977	39,550	39,600	3,495	3,040	3,265	42,550	42,600	3,795	3,333	3,559
36,600	36,650	3,200	2,759	2,982	39,600	39,650	3,500	3,044	3,270	42,600	42,650	3,800	3,338	3,564
36,650	36,700	3,205	2,764	2,987	39,650	39,700	3,505	3,049	3,275	42,650	42,700	3,805	3,343	3,569
36,700	36,750	3,210	2,769	2,991	39,700	39,750	3,510	3,054	3,279	42,700	42,750	3,810	3,348	3,574
36,750	36,800	3,215	2,774	2,996	39,750	39,800	3,515	3,059	3,284	42,750	42,800	3,815	3,353	3,579
36,800	36,850	3,220	2,778	3,001	39,800	39,850	3,520	3,063	3,289	42,800	42,850	3,820	3,358	3,584
36,850	36,900	3,225	2,783	3,006	39,850	39,900	3,525	3,068	3,294	42,850	42,900	3,825	3,363	3,589
36,900	36,950	3,230	2,788	3,011	39,900	39,950	3,530	3,073	3,299	42,900	42,950	3,830	3,368	3,594
36,950	37,000	3,235	2,793	3,015	39,950	40,000	3,535	3,078	3,303	42,950	43,000	3,835	3,373	3,599

*This column must also be used by qualifying widow(er)

Continued on next page

1997 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
		Your tax is —					Your tax is —					Your tax is —		
43,000					46,000					49,000				
43,000	43,050	3,840	3,378	3,604	46,000	46,050	4,140	3,678	3,904	49,000	49,050	4,440	3,978	4,204
43,050	43,100	3,845	3,383	3,609	46,050	46,100	4,145	3,683	3,909	49,050	49,100	4,445	3,983	4,209
43,100	43,150	3,850	3,388	3,614	46,100	46,150	4,150	3,688	3,914	49,100	49,150	4,450	3,988	4,214
43,150	43,200	3,855	3,393	3,619	46,150	46,200	4,155	3,693	3,919	49,150	49,200	4,455	3,993	4,219
43,200	43,250	3,860	3,398	3,624	46,200	46,250	4,160	3,698	3,924	49,200	49,250	4,460	3,998	4,224
43,250	43,300	3,865	3,403	3,629	46,250	46,300	4,165	3,703	3,929	49,250	49,300	4,465	4,003	4,229
43,300	43,350	3,870	3,408	3,634	46,300	46,350	4,170	3,708	3,934	49,300	49,350	4,470	4,008	4,234
43,350	43,400	3,875	3,413	3,639	46,350	46,400	4,175	3,713	3,939	49,350	49,400	4,475	4,013	4,239
43,400	43,450	3,880	3,418	3,644	46,400	46,450	4,180	3,718	3,944	49,400	49,450	4,480	4,018	4,244
43,450	43,500	3,885	3,423	3,649	46,450	46,500	4,185	3,723	3,949	49,450	49,500	4,485	4,023	4,249
43,500	43,550	3,890	3,428	3,654	46,500	46,550	4,190	3,728	3,954	49,500	49,550	4,490	4,028	4,254
43,550	43,600	3,895	3,433	3,659	46,550	46,600	4,195	3,733	3,959	49,550	49,600	4,495	4,033	4,259
43,600	43,650	3,900	3,438	3,664	46,600	46,650	4,200	3,738	3,964	49,600	49,650	4,500	4,038	4,264
43,650	43,700	3,905	3,443	3,669	46,650	46,700	4,205	3,743	3,969	49,650	49,700	4,505	4,043	4,269
43,700	43,750	3,910	3,448	3,674	46,700	46,750	4,210	3,748	3,974	49,700	49,750	4,510	4,048	4,274
43,750	43,800	3,915	3,453	3,679	46,750	46,800	4,215	3,753	3,979	49,750	49,800	4,515	4,053	4,279
43,800	43,850	3,920	3,458	3,684	46,800	46,850	4,220	3,758	3,984	49,800	49,850	4,520	4,058	4,284
43,850	43,900	3,925	3,463	3,689	46,850	46,900	4,225	3,763	3,989	49,850	49,900	4,525	4,063	4,289
43,900	43,950	3,930	3,468	3,694	46,900	46,950	4,230	3,768	3,994	49,900	49,950	4,530	4,068	4,294
43,950	44,000	3,935	3,473	3,699	46,950	47,000	4,235	3,773	3,999	49,950	50,000	4,535	4,073	4,299
44,000					47,000					50,000				
44,000	44,050	3,940	3,478	3,704	47,000	47,050	4,240	3,778	4,004	50,000	50,050	4,540	4,078	4,304
44,050	44,100	3,945	3,483	3,709	47,050	47,100	4,245	3,783	4,009	50,050	50,100	4,545	4,083	4,309
44,100	44,150	3,950	3,488	3,714	47,100	47,150	4,250	3,788	4,014	50,100	50,150	4,550	4,088	4,314
44,150	44,200	3,955	3,493	3,719	47,150	47,200	4,255	3,793	4,019	50,150	50,200	4,555	4,093	4,319
44,200	44,250	3,960	3,498	3,724	47,200	47,250	4,260	3,798	4,024	50,200	50,250	4,560	4,098	4,324
44,250	44,300	3,965	3,503	3,729	47,250	47,300	4,265	3,803	4,029	50,250	50,300	4,565	4,103	4,329
44,300	44,350	3,970	3,508	3,734	47,300	47,350	4,270	3,808	4,034	50,300	50,350	4,570	4,108	4,334
44,350	44,400	3,975	3,513	3,739	47,350	47,400	4,275	3,813	4,039	50,350	50,400	4,575	4,113	4,339
44,400	44,450	3,980	3,518	3,744	47,400	47,450	4,280	3,818	4,044	50,400	50,450	4,580	4,118	4,344
44,450	44,500	3,985	3,523	3,749	47,450	47,500	4,285	3,823	4,049	50,450	50,500	4,585	4,123	4,349
44,500	44,550	3,990	3,528	3,754	47,500	47,550	4,290	3,828	4,054	50,500	50,550	4,590	4,128	4,354
44,550	44,600	3,995	3,533	3,759	47,550	47,600	4,295	3,833	4,059	50,550	50,600	4,595	4,133	4,359
44,600	44,650	4,000	3,538	3,764	47,600	47,650	4,300	3,838	4,064	50,600	50,650	4,600	4,138	4,364
44,650	44,700	4,005	3,543	3,769	47,650	47,700	4,305	3,843	4,069	50,650	50,700	4,605	4,143	4,369
44,700	44,750	4,010	3,548	3,774	47,700	47,750	4,310	3,848	4,074	50,700	50,750	4,610	4,148	4,374
44,750	44,800	4,015	3,553	3,779	47,750	47,800	4,315	3,853	4,079	50,750	50,800	4,615	4,153	4,379
44,800	44,850	4,020	3,558	3,784	47,800	47,850	4,320	3,858	4,084	50,800	50,850	4,620	4,158	4,384
44,850	44,900	4,025	3,563	3,789	47,850	47,900	4,325	3,863	4,089	50,850	50,900	4,625	4,163	4,389
44,900	44,950	4,030	3,568	3,794	47,900	47,950	4,330	3,868	4,094	50,900	50,950	4,630	4,168	4,394
44,950	45,000	4,035	3,573	3,799	47,950	48,000	4,335	3,873	4,099	50,950	51,000	4,635	4,173	4,399
45,000					48,000					51,000				
45,000	45,050	4,040	3,578	3,804	48,000	48,050	4,340	3,878	4,104	51,000	51,050	4,640	4,178	4,404
45,050	45,100	4,045	3,583	3,809	48,050	48,100	4,345	3,883	4,109	51,050	51,100	4,645	4,183	4,409
45,100	45,150	4,050	3,588	3,814	48,100	48,150	4,350	3,888	4,114	51,100	51,150	4,650	4,188	4,414
45,150	45,200	4,055	3,593	3,819	48,150	48,200	4,355	3,893	4,119	51,150	51,200	4,655	4,193	4,419
45,200	45,250	4,060	3,598	3,824	48,200	48,250	4,360	3,898	4,124	51,200	51,250	4,660	4,198	4,424
45,250	45,300	4,065	3,603	3,829	48,250	48,300	4,365	3,903	4,129	51,250	51,300	4,665	4,203	4,429
45,300	45,350	4,070	3,608	3,834	48,300	48,350	4,370	3,908	4,134	51,300	51,350	4,670	4,208	4,434
45,350	45,400	4,075	3,613	3,839	48,350	48,400	4,375	3,913	4,139	51,350	51,400	4,675	4,213	4,439
45,400	45,450	4,080	3,618	3,844	48,400	48,450	4,380	3,918	4,144	51,400	51,450	4,680	4,218	4,444
45,450	45,500	4,085	3,623	3,849	48,450	48,500	4,385	3,923	4,149	51,450	51,500	4,685	4,223	4,449
45,500	45,550	4,090	3,628	3,854	48,500	48,550	4,390	3,928	4,154	51,500	51,550	4,690	4,228	4,454
45,550	45,600	4,095	3,633	3,859	48,550	48,600	4,395	3,933	4,159	51,550	51,600	4,695	4,233	4,459
45,600	45,650	4,100	3,638	3,864	48,600	48,650	4,400	3,938	4,164	51,600	51,650	4,700	4,238	4,464
45,650	45,700	4,105	3,643	3,869	48,650	48,700	4,405	3,943	4,169	51,650	51,700	4,705	4,243	4,469
45,700	45,750	4,110	3,648	3,874	48,700	48,750	4,410	3,948	4,174	51,700	51,750	4,710	4,248	4,474
45,750	45,800	4,115	3,653	3,879	48,750	48,800	4,415	3,953	4,179	51,750	51,800	4,715	4,253	4,479
45,800	45,850	4,120	3,658	3,884	48,800	48,850	4,420	3,958	4,184	51,800	51,850	4,720	4,258	4,484
45,850	45,900	4,125	3,663	3,889	48,850	48,900	4,425	3,963	4,189	51,850	51,900	4,725	4,263	4,489
45,900	45,950	4,130	3,668	3,894	48,900	48,950	4,430	3,968	4,194	51,900	51,950	4,730	4,268	4,494
45,950	46,000	4,135	3,673	3,899	48,950	49,000	4,435	3,973	4,199	51,950	52,000	4,735	4,273	4,499

*This column must also be used by qualifying widow(er)

Continued on next page

1997 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
52,000					55,000					58,000				
52,000	52,050	4,740	4,278	4,504	55,000	55,050	5,040	4,578	4,804	58,000	58,050	5,340	4,878	5,104
52,050	52,100	4,745	4,283	4,509	55,050	55,100	5,045	4,583	4,809	58,050	58,100	5,345	4,883	5,109
52,100	52,150	4,750	4,288	4,514	55,100	55,150	5,050	4,588	4,814	58,100	58,150	5,350	4,888	5,114
52,150	52,200	4,755	4,293	4,519	55,150	55,200	5,055	4,593	4,819	58,150	58,200	5,355	4,893	5,119
52,200	52,250	4,760	4,298	4,524	55,200	55,250	5,060	4,598	4,824	58,200	58,250	5,360	4,898	5,124
52,250	52,300	4,765	4,303	4,529	55,250	55,300	5,065	4,603	4,829	58,250	58,300	5,365	4,903	5,129
52,300	52,350	4,770	4,308	4,534	55,300	55,350	5,070	4,608	4,834	58,300	58,350	5,370	4,908	5,134
52,350	52,400	4,775	4,313	4,539	55,350	55,400	5,075	4,613	4,839	58,350	58,400	5,375	4,913	5,139
52,400	52,450	4,780	4,318	4,544	55,400	55,450	5,080	4,618	4,844	58,400	58,450	5,380	4,918	5,144
52,450	52,500	4,785	4,323	4,549	55,450	55,500	5,085	4,623	4,849	58,450	58,500	5,385	4,923	5,149
52,500	52,550	4,790	4,328	4,554	55,500	55,550	5,090	4,628	4,854	58,500	58,550	5,390	4,928	5,154
52,550	52,600	4,795	4,333	4,559	55,550	55,600	5,095	4,633	4,859	58,550	58,600	5,395	4,933	5,159
52,600	52,650	4,800	4,338	4,564	55,600	55,650	5,100	4,638	4,864	58,600	58,650	5,400	4,938	5,164
52,650	52,700	4,805	4,343	4,569	55,650	55,700	5,105	4,643	4,869	58,650	58,700	5,405	4,943	5,169
52,700	52,750	4,810	4,348	4,574	55,700	55,750	5,110	4,648	4,874	58,700	58,750	5,410	4,948	5,174
52,750	52,800	4,815	4,353	4,579	55,750	55,800	5,115	4,653	4,879	58,750	58,800	5,415	4,953	5,179
52,800	52,850	4,820	4,358	4,584	55,800	55,850	5,120	4,658	4,884	58,800	58,850	5,420	4,958	5,184
52,850	52,900	4,825	4,363	4,589	55,850	55,900	5,125	4,663	4,889	58,850	58,900	5,425	4,963	5,189
52,900	52,950	4,830	4,368	4,594	55,900	55,950	5,130	4,668	4,894	58,900	58,950	5,430	4,968	5,194
52,950	53,000	4,835	4,373	4,599	55,950	56,000	5,135	4,673	4,899	58,950	59,000	5,435	4,973	5,199
53,000					56,000					59,000				
53,000	53,050	4,840	4,378	4,604	56,000	56,050	5,140	4,678	4,904	59,000	59,050	5,440	4,978	5,204
53,050	53,100	4,845	4,383	4,609	56,050	56,100	5,145	4,683	4,909	59,050	59,100	5,445	4,983	5,209
53,100	53,150	4,850	4,388	4,614	56,100	56,150	5,150	4,688	4,914	59,100	59,150	5,450	4,988	5,214
53,150	53,200	4,855	4,393	4,619	56,150	56,200	5,155	4,693	4,919	59,150	59,200	5,455	4,993	5,219
53,200	53,250	4,860	4,398	4,624	56,200	56,250	5,160	4,698	4,924	59,200	59,250	5,460	4,998	5,224
53,250	53,300	4,865	4,403	4,629	56,250	56,300	5,165	4,703	4,929	59,250	59,300	5,465	5,003	5,229
53,300	53,350	4,870	4,408	4,634	56,300	56,350	5,170	4,708	4,934	59,300	59,350	5,470	5,008	5,234
53,350	53,400	4,875	4,413	4,639	56,350	56,400	5,175	4,713	4,939	59,350	59,400	5,475	5,013	5,239
53,400	53,450	4,880	4,418	4,644	56,400	56,450	5,180	4,718	4,944	59,400	59,450	5,480	5,018	5,244
53,450	53,500	4,885	4,423	4,649	56,450	56,500	5,185	4,723	4,949	59,450	59,500	5,485	5,023	5,249
53,500	53,550	4,890	4,428	4,654	56,500	56,550	5,190	4,728	4,954	59,500	59,550	5,490	5,028	5,254
53,550	53,600	4,895	4,433	4,659	56,550	56,600	5,195	4,733	4,959	59,550	59,600	5,495	5,033	5,259
53,600	53,650	4,900	4,438	4,664	56,600	56,650	5,200	4,738	4,964	59,600	59,650	5,500	5,038	5,264
53,650	53,700	4,905	4,443	4,669	56,650	56,700	5,205	4,743	4,969	59,650	59,700	5,505	5,043	5,269
53,700	53,750	4,910	4,448	4,674	56,700	56,750	5,210	4,748	4,974	59,700	59,750	5,510	5,048	5,274
53,750	53,800	4,915	4,453	4,679	56,750	56,800	5,215	4,753	4,979	59,750	59,800	5,515	5,053	5,279
53,800	53,850	4,920	4,458	4,684	56,800	56,850	5,220	4,758	4,984	59,800	59,850	5,520	5,058	5,284
53,850	53,900	4,925	4,463	4,689	56,850	56,900	5,225	4,763	4,989	59,850	59,900	5,525	5,063	5,289
53,900	53,950	4,930	4,468	4,694	56,900	56,950	5,230	4,768	4,994	59,900	59,950	5,530	5,068	5,294
53,950	54,000	4,935	4,473	4,699	56,950	57,000	5,235	4,773	4,999	59,950	60,000	5,535	5,073	5,299
54,000					57,000					60,000				
54,000	54,050	4,940	4,478	4,704	57,000	57,050	5,240	4,778	5,004	60,000	60,050	5,540	5,078	5,304
54,050	54,100	4,945	4,483	4,709	57,050	57,100	5,245	4,783	5,009	60,050	60,100	5,545	5,083	5,309
54,100	54,150	4,950	4,488	4,714	57,100	57,150	5,250	4,788	5,014	60,100	60,150	5,550	5,088	5,314
54,150	54,200	4,955	4,493	4,719	57,150	57,200	5,255	4,793	5,019	60,150	60,200	5,555	5,093	5,319
54,200	54,250	4,960	4,498	4,724	57,200	57,250	5,260	4,798	5,024	60,200	60,250	5,560	5,098	5,324
54,250	54,300	4,965	4,503	4,729	57,250	57,300	5,265	4,803	5,029	60,250	60,300	5,565	5,103	5,329
54,300	54,350	4,970	4,508	4,734	57,300	57,350	5,270	4,808	5,034	60,300	60,350	5,570	5,108	5,334
54,350	54,400	4,975	4,513	4,739	57,350	57,400	5,275	4,813	5,039	60,350	60,400	5,575	5,113	5,339
54,400	54,450	4,980	4,518	4,744	57,400	57,450	5,280	4,818	5,044	60,400	60,450	5,580	5,118	5,344
54,450	54,500	4,985	4,523	4,749	57,450	57,500	5,285	4,823	5,049	60,450	60,500	5,585	5,123	5,349
54,500	54,550	4,990	4,528	4,754	57,500	57,550	5,290	4,828	5,054	60,500	60,550	5,590	5,128	5,354
54,550	54,600	4,995	4,533	4,759	57,550	57,600	5,295	4,833	5,059	60,550	60,600	5,595	5,133	5,359
54,600	54,650	5,000	4,538	4,764	57,600	57,650	5,300	4,838	5,064	60,600	60,650	5,600	5,138	5,364
54,650	54,700	5,005	4,543	4,769	57,650	57,700	5,305	4,843	5,069	60,650	60,700	5,605	5,143	5,369
54,700	54,750	5,010	4,548	4,774	57,700	57,750	5,310	4,848	5,074	60,700	60,750	5,610	5,148	5,374
54,750	54,800	5,015	4,553	4,779	57,750	57,800	5,315	4,853	5,079	60,750	60,800	5,615	5,153	5,379
54,800	54,850	5,020	4,558	4,784	57,800	57,850	5,320	4,858	5,084	60,800	60,850	5,620	5,158	5,384
54,850	54,900	5,025	4,563	4,789	57,850	57,900	5,325	4,863	5,089	60,850	60,900	5,625	5,163	5,389
54,900	54,950	5,030	4,568	4,794	57,900	57,950	5,330	4,868	5,094	60,900	60,950	5,630	5,168	5,394
54,950	55,000	5,035	4,573	4,799	57,950	58,000	5,335	4,873	5,099	60,950	61,000	5,635	5,173	5,399

*This column must also be used by qualifying widow(er)

Continued on next page

1997 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
		Your tax is —					Your tax is —					Your tax is —		
61,000					64,000					67,000				
61,000	61,050	5,640	5,178	5,404	64,000	64,050	5,940	5,478	5,704	67,000	67,050	6,240	5,778	6,004
61,050	61,100	5,645	5,183	5,409	64,050	64,100	5,945	5,483	5,709	67,050	67,100	6,245	5,783	6,009
61,100	61,150	5,650	5,188	5,414	64,100	64,150	5,950	5,488	5,714	67,100	67,150	6,250	5,788	6,014
61,150	61,200	5,655	5,193	5,419	64,150	64,200	5,955	5,493	5,719	67,150	67,200	6,255	5,793	6,019
61,200	61,250	5,660	5,198	5,424	64,200	64,250	5,960	5,498	5,724	67,200	67,250	6,260	5,798	6,024
61,250	61,300	5,665	5,203	5,429	64,250	64,300	5,965	5,503	5,729	67,250	67,300	6,265	5,803	6,029
61,300	61,350	5,670	5,208	5,434	64,300	64,350	5,970	5,508	5,734	67,300	67,350	6,270	5,808	6,034
61,350	61,400	5,675	5,213	5,439	64,350	64,400	5,975	5,513	5,739	67,350	67,400	6,275	5,813	6,039
61,400	61,450	5,680	5,218	5,444	64,400	64,450	5,980	5,518	5,744	67,400	67,450	6,280	5,818	6,044
61,450	61,500	5,685	5,223	5,449	64,450	64,500	5,985	5,523	5,749	67,450	67,500	6,285	5,823	6,049
61,500	61,550	5,690	5,228	5,454	64,500	64,550	5,990	5,528	5,754	67,500	67,550	6,290	5,828	6,054
61,550	61,600	5,695	5,233	5,459	64,550	64,600	5,995	5,533	5,759	67,550	67,600	6,295	5,833	6,059
61,600	61,650	5,700	5,238	5,464	64,600	64,650	6,000	5,538	5,764	67,600	67,650	6,300	5,838	6,064
61,650	61,700	5,705	5,243	5,469	64,650	64,700	6,005	5,543	5,769	67,650	67,700	6,305	5,843	6,069
61,700	61,750	5,710	5,248	5,474	64,700	64,750	6,010	5,548	5,774	67,700	67,750	6,310	5,848	6,074
61,750	61,800	5,715	5,253	5,479	64,750	64,800	6,015	5,553	5,779	67,750	67,800	6,315	5,853	6,079
61,800	61,850	5,720	5,258	5,484	64,800	64,850	6,020	5,558	5,784	67,800	67,850	6,320	5,858	6,084
61,850	61,900	5,725	5,263	5,489	64,850	64,900	6,025	5,563	5,789	67,850	67,900	6,325	5,863	6,089
61,900	61,950	5,730	5,268	5,494	64,900	64,950	6,030	5,568	5,794	67,900	67,950	6,330	5,868	6,094
61,950	62,000	5,735	5,273	5,499	64,950	65,000	6,035	5,573	5,799	67,950	68,000	6,335	5,873	6,099
62,000					65,000					68,000				
62,000	62,050	5,740	5,278	5,504	65,000	65,050	6,040	5,578	5,804	68,000	68,050	6,340	5,878	6,104
62,050	62,100	5,745	5,283	5,509	65,050	65,100	6,045	5,583	5,809	68,050	68,100	6,345	5,883	6,109
62,100	62,150	5,750	5,288	5,514	65,100	65,150	6,050	5,588	5,814	68,100	68,150	6,350	5,888	6,114
62,150	62,200	5,755	5,293	5,519	65,150	65,200	6,055	5,593	5,819	68,150	68,200	6,355	5,893	6,119
62,200	62,250	5,760	5,298	5,524	65,200	65,250	6,060	5,598	5,824	68,200	68,250	6,360	5,898	6,124
62,250	62,300	5,765	5,303	5,529	65,250	65,300	6,065	5,603	5,829	68,250	68,300	6,365	5,903	6,129
62,300	62,350	5,770	5,308	5,534	65,300	65,350	6,070	5,608	5,834	68,300	68,350	6,370	5,908	6,134
62,350	62,400	5,775	5,313	5,539	65,350	65,400	6,075	5,613	5,839	68,350	68,400	6,375	5,913	6,139
62,400	62,450	5,780	5,318	5,544	65,400	65,450	6,080	5,618	5,844	68,400	68,450	6,380	5,918	6,144
62,450	62,500	5,785	5,323	5,549	65,450	65,500	6,085	5,623	5,849	68,450	68,500	6,385	5,923	6,149
62,500	62,550	5,790	5,328	5,554	65,500	65,550	6,090	5,628	5,854	68,500	68,550	6,390	5,928	6,154
62,550	62,600	5,795	5,333	5,559	65,550	65,600	6,095	5,633	5,859	68,550	68,600	6,395	5,933	6,159
62,600	62,650	5,800	5,338	5,564	65,600	65,650	6,100	5,638	5,864	68,600	68,650	6,400	5,938	6,164
62,650	62,700	5,805	5,343	5,569	65,650	65,700	6,105	5,643	5,869	68,650	68,700	6,405	5,943	6,169
62,700	62,750	5,810	5,348	5,574	65,700	65,750	6,110	5,648	5,874	68,700	68,750	6,410	5,948	6,174
62,750	62,800	5,815	5,353	5,579	65,750	65,800	6,115	5,653	5,879	68,750	68,800	6,415	5,953	6,179
62,800	62,850	5,820	5,358	5,584	65,800	65,850	6,120	5,658	5,884	68,800	68,850	6,420	5,958	6,184
62,850	62,900	5,825	5,363	5,589	65,850	65,900	6,125	5,663	5,889	68,850	68,900	6,425	5,963	6,189
62,900	62,950	5,830	5,368	5,594	65,900	65,950	6,130	5,668	5,894	68,900	68,950	6,430	5,968	6,194
62,950	63,000	5,835	5,373	5,599	65,950	66,000	6,135	5,673	5,899	68,950	69,000	6,435	5,973	6,199
63,000					66,000					69,000				
63,000	63,050	5,840	5,378	5,604	66,000	66,050	6,140	5,678	5,904	69,000	69,050	6,440	5,978	6,204
63,050	63,100	5,845	5,383	5,609	66,050	66,100	6,145	5,683	5,909	69,050	69,100	6,445	5,983	6,209
63,100	63,150	5,850	5,388	5,614	66,100	66,150	6,150	5,688	5,914	69,100	69,150	6,450	5,988	6,214
63,150	63,200	5,855	5,393	5,619	66,150	66,200	6,155	5,693	5,919	69,150	69,200	6,455	5,993	6,219
63,200	63,250	5,860	5,398	5,624	66,200	66,250	6,160	5,698	5,924	69,200	69,250	6,460	5,998	6,224
63,250	63,300	5,865	5,403	5,629	66,250	66,300	6,165	5,703	5,929	69,250	69,300	6,465	6,003	6,229
63,300	63,350	5,870	5,408	5,634	66,300	66,350	6,170	5,708	5,934	69,300	69,350	6,470	6,008	6,234
63,350	63,400	5,875	5,413	5,639	66,350	66,400	6,175	5,713	5,939	69,350	69,400	6,475	6,013	6,239
63,400	63,450	5,880	5,418	5,644	66,400	66,450	6,180	5,718	5,944	69,400	69,450	6,480	6,018	6,244
63,450	63,500	5,885	5,423	5,649	66,450	66,500	6,185	5,723	5,949	69,450	69,500	6,485	6,023	6,249
63,500	63,550	5,890	5,428	5,654	66,500	66,550	6,190	5,728	5,954	69,500	69,550	6,490	6,028	6,254
63,550	63,600	5,895	5,433	5,659	66,550	66,600	6,195	5,733	5,959	69,550	69,600	6,495	6,033	6,259
63,600	63,650	5,900	5,438	5,664	66,600	66,650	6,200	5,738	5,964	69,600	69,650	6,500	6,038	6,264
63,650	63,700	5,905	5,443	5,669	66,650	66,700	6,205	5,743	5,969	69,650	69,700	6,505	6,043	6,269
63,700	63,750	5,910	5,448	5,674	66,700	66,750	6,210	5,748	5,974	69,700	69,750	6,510	6,048	6,274
63,750	63,800	5,915	5,453	5,679	66,750	66,800	6,215	5,753	5,979	69,750	69,800	6,515	6,053	6,279
63,800	63,850	5,920	5,458	5,684	66,800	66,850	6,220	5,758	5,984	69,800	69,850	6,520	6,058	6,284
63,850	63,900	5,925	5,463	5,689	66,850	66,900	6,225	5,763	5,989	69,850	69,900	6,525	6,063	6,289
63,900	63,950	5,930	5,468	5,694	66,900	66,950	6,230	5,768	5,994	69,900	69,950	6,530	6,068	6,294
63,950	64,000	5,935	5,473	5,699	66,950	67,000	6,235	5,773	5,999	69,950	70,000	6,535	6,073	6,299

*This column must also be used by qualifying widow(er)

Continued on next page

1997 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
70,000					73,000					76,000				
70,000	70,050	6,540	6,078	6,304	73,000	73,050	6,840	6,378	6,604	76,000	76,050	7,140	6,678	6,904
70,050	70,100	6,545	6,083	6,309	73,050	73,100	6,845	6,383	6,609	76,050	76,100	7,145	6,683	6,909
70,100	70,150	6,550	6,088	6,314	73,100	73,150	6,850	6,388	6,614	76,100	76,150	7,150	6,688	6,914
70,150	70,200	6,555	6,093	6,319	73,150	73,200	6,855	6,393	6,619	76,150	76,200	7,155	6,693	6,919
70,200	70,250	6,560	6,098	6,324	73,200	73,250	6,860	6,398	6,624	76,200	76,250	7,160	6,698	6,924
70,250	70,300	6,565	6,103	6,329	73,250	73,300	6,865	6,403	6,629	76,250	76,300	7,165	6,703	6,929
70,300	70,350	6,570	6,108	6,334	73,300	73,350	6,870	6,408	6,634	76,300	76,350	7,170	6,708	6,934
70,350	70,400	6,575	6,113	6,339	73,350	73,400	6,875	6,413	6,639	76,350	76,400	7,175	6,713	6,939
70,400	70,450	6,580	6,118	6,344	73,400	73,450	6,880	6,418	6,644	76,400	76,450	7,180	6,718	6,944
70,450	70,500	6,585	6,123	6,349	73,450	73,500	6,885	6,423	6,649	76,450	76,500	7,185	6,723	6,949
70,500	70,550	6,590	6,128	6,354	73,500	73,550	6,890	6,428	6,654	76,500	76,550	7,190	6,728	6,954
70,550	70,600	6,595	6,133	6,359	73,550	73,600	6,895	6,433	6,659	76,550	76,600	7,195	6,733	6,959
70,600	70,650	6,600	6,138	6,364	73,600	73,650	6,900	6,438	6,664	76,600	76,650	7,200	6,738	6,964
70,650	70,700	6,605	6,143	6,369	73,650	73,700	6,905	6,443	6,669	76,650	76,700	7,205	6,743	6,969
70,700	70,750	6,610	6,148	6,374	73,700	73,750	6,910	6,448	6,674	76,700	76,750	7,210	6,748	6,974
70,750	70,800	6,615	6,153	6,379	73,750	73,800	6,915	6,453	6,679	76,750	76,800	7,215	6,753	6,979
70,800	70,850	6,620	6,158	6,384	73,800	73,850	6,920	6,458	6,684	76,800	76,850	7,220	6,758	6,984
70,850	70,900	6,625	6,163	6,389	73,850	73,900	6,925	6,463	6,689	76,850	76,900	7,225	6,763	6,989
70,900	70,950	6,630	6,168	6,394	73,900	73,950	6,930	6,468	6,694	76,900	76,950	7,230	6,768	6,994
70,950	71,000	6,635	6,173	6,399	73,950	74,000	6,935	6,473	6,699	76,950	77,000	7,235	6,773	6,999
71,000					74,000					77,000				
71,000	71,050	6,640	6,178	6,404	74,000	74,050	6,940	6,478	6,704	77,000	77,050	7,240	6,778	7,004
71,050	71,100	6,645	6,183	6,409	74,050	74,100	6,945	6,483	6,709	77,050	77,100	7,245	6,783	7,009
71,100	71,150	6,650	6,188	6,414	74,100	74,150	6,950	6,488	6,714	77,100	77,150	7,250	6,788	7,014
71,150	71,200	6,655	6,193	6,419	74,150	74,200	6,955	6,493	6,719	77,150	77,200	7,255	6,793	7,019
71,200	71,250	6,660	6,198	6,424	74,200	74,250	6,960	6,498	6,724	77,200	77,250	7,260	6,798	7,024
71,250	71,300	6,665	6,203	6,429	74,250	74,300	6,965	6,503	6,729	77,250	77,300	7,265	6,803	7,029
71,300	71,350	6,670	6,208	6,434	74,300	74,350	6,970	6,508	6,734	77,300	77,350	7,270	6,808	7,034
71,350	71,400	6,675	6,213	6,439	74,350	74,400	6,975	6,513	6,739	77,350	77,400	7,275	6,813	7,039
71,400	71,450	6,680	6,218	6,444	74,400	74,450	6,980	6,518	6,744	77,400	77,450	7,280	6,818	7,044
71,450	71,500	6,685	6,223	6,449	74,450	74,500	6,985	6,523	6,749	77,450	77,500	7,285	6,823	7,049
71,500	71,550	6,690	6,228	6,454	74,500	74,550	6,990	6,528	6,754	77,500	77,550	7,290	6,828	7,054
71,550	71,600	6,695	6,233	6,459	74,550	74,600	6,995	6,533	6,759	77,550	77,600	7,295	6,833	7,059
71,600	71,650	6,700	6,238	6,464	74,600	74,650	7,000	6,538	6,764	77,600	77,650	7,300	6,838	7,064
71,650	71,700	6,705	6,243	6,469	74,650	74,700	7,005	6,543	6,769	77,650	77,700	7,305	6,843	7,069
71,700	71,750	6,710	6,248	6,474	74,700	74,750	7,010	6,548	6,774	77,700	77,750	7,310	6,848	7,074
71,750	71,800	6,715	6,253	6,479	74,750	74,800	7,015	6,553	6,779	77,750	77,800	7,315	6,853	7,079
71,800	71,850	6,720	6,258	6,484	74,800	74,850	7,020	6,558	6,784	77,800	77,850	7,320	6,858	7,084
71,850	71,900	6,725	6,263	6,489	74,850	74,900	7,025	6,563	6,789	77,850	77,900	7,325	6,863	7,089
71,900	71,950	6,730	6,268	6,494	74,900	74,950	7,030	6,568	6,794	77,900	77,950	7,330	6,868	7,094
71,950	72,000	6,735	6,273	6,499	74,950	75,000	7,035	6,573	6,799	77,950	78,000	7,335	6,873	7,099
72,000					75,000					78,000				
72,000	72,050	6,740	6,278	6,504	75,000	75,050	7,040	6,578	6,804	78,000	78,050	7,340	6,878	7,104
72,050	72,100	6,745	6,283	6,509	75,050	75,100	7,045	6,583	6,809	78,050	78,100	7,345	6,883	7,109
72,100	72,150	6,750	6,288	6,514	75,100	75,150	7,050	6,588	6,814	78,100	78,150	7,350	6,888	7,114
72,150	72,200	6,755	6,293	6,519	75,150	75,200	7,055	6,593	6,819	78,150	78,200	7,355	6,893	7,119
72,200	72,250	6,760	6,298	6,524	75,200	75,250	7,060	6,598	6,824	78,200	78,250	7,360	6,898	7,124
72,250	72,300	6,765	6,303	6,529	75,250	75,300	7,065	6,603	6,829	78,250	78,300	7,365	6,903	7,129
72,300	72,350	6,770	6,308	6,534	75,300	75,350	7,070	6,608	6,834	78,300	78,350	7,370	6,908	7,134
72,350	72,400	6,775	6,313	6,539	75,350	75,400	7,075	6,613	6,839	78,350	78,400	7,375	6,913	7,139
72,400	72,450	6,780	6,318	6,544	75,400	75,450	7,080	6,618	6,844	78,400	78,450	7,380	6,918	7,144
72,450	72,500	6,785	6,323	6,549	75,450	75,500	7,085	6,623	6,849	78,450	78,500	7,385	6,923	7,149
72,500	72,550	6,790	6,328	6,554	75,500	75,550	7,090	6,628	6,854	78,500	78,550	7,390	6,928	7,154
72,550	72,600	6,795	6,333	6,559	75,550	75,600	7,095	6,633	6,859	78,550	78,600	7,395	6,933	7,159
72,600	72,650	6,800	6,338	6,564	75,600	75,650	7,100	6,638	6,864	78,600	78,650	7,400	6,938	7,164
72,650	72,700	6,805	6,343	6,569	75,650	75,700	7,105	6,643	6,869	78,650	78,700	7,405	6,943	7,169
72,700	72,750	6,810	6,348	6,574	75,700	75,750	7,110	6,648	6,874	78,700	78,750	7,410	6,948	7,174
72,750	72,800	6,815	6,353	6,579	75,750	75,800	7,115	6,653	6,879	78,750	78,800	7,415	6,953	7,179
72,800	72,850	6,820	6,358	6,584	75,800	75,850	7,120	6,658	6,884	78,800	78,850	7,420	6,958	7,184
72,850	72,900	6,825	6,363	6,589	75,850	75,900	7,125	6,663	6,889	78,850	78,900	7,425	6,963	7,189
72,900	72,950	6,830	6,368	6,594	75,900	75,950	7,130	6,668	6,894	78,900	78,950	7,430	6,968	7,194
72,950	73,000	6,835	6,373	6,599	75,950	76,000	7,135	6,673	6,899	78,950	79,000	7,435	6,973	7,199

*This column must also be used by qualifying widow(er)

Continued on next page

1997 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
79,000					82,000					85,000				
79,000	79,050	7,440	6,978	7,204	82,000	82,050	7,740	7,278	7,504	85,000	85,050	8,040	7,578	7,804
79,050	79,100	7,445	6,983	7,209	82,050	82,100	7,745	7,283	7,509	85,050	85,100	8,045	7,583	7,809
79,100	79,150	7,450	6,988	7,214	82,100	82,150	7,750	7,288	7,514	85,100	85,150	8,050	7,588	7,814
79,150	79,200	7,455	6,993	7,219	82,150	82,200	7,755	7,293	7,519	85,150	85,200	8,055	7,593	7,819
79,200	79,250	7,460	6,998	7,224	82,200	82,250	7,760	7,298	7,524	85,200	85,250	8,060	7,598	7,824
79,250	79,300	7,465	7,003	7,229	82,250	82,300	7,765	7,303	7,529	85,250	85,300	8,065	7,603	7,829
79,300	79,350	7,470	7,008	7,234	82,300	82,350	7,770	7,308	7,534	85,300	85,350	8,070	7,608	7,834
79,350	79,400	7,475	7,013	7,239	82,350	82,400	7,775	7,313	7,539	85,350	85,400	8,075	7,613	7,839
79,400	79,450	7,480	7,018	7,244	82,400	82,450	7,780	7,318	7,544	85,400	85,450	8,080	7,618	7,844
79,450	79,500	7,485	7,023	7,249	82,450	82,500	7,785	7,323	7,549	85,450	85,500	8,085	7,623	7,849
79,500	79,550	7,490	7,028	7,254	82,500	82,550	7,790	7,328	7,554	85,500	85,550	8,090	7,628	7,854
79,550	79,600	7,495	7,033	7,259	82,550	82,600	7,795	7,333	7,559	85,550	85,600	8,095	7,633	7,859
79,600	79,650	7,500	7,038	7,264	82,600	82,650	7,800	7,338	7,564	85,600	85,650	8,100	7,638	7,864
79,650	79,700	7,505	7,043	7,269	82,650	82,700	7,805	7,343	7,569	85,650	85,700	8,105	7,643	7,869
79,700	79,750	7,510	7,048	7,274	82,700	82,750	7,810	7,348	7,574	85,700	85,750	8,110	7,648	7,874
79,750	79,800	7,515	7,053	7,279	82,750	82,800	7,815	7,353	7,579	85,750	85,800	8,115	7,653	7,879
79,800	79,850	7,520	7,058	7,284	82,800	82,850	7,820	7,358	7,584	85,800	85,850	8,120	7,658	7,884
79,850	79,900	7,525	7,063	7,289	82,850	82,900	7,825	7,363	7,589	85,850	85,900	8,125	7,663	7,889
79,900	79,950	7,530	7,068	7,294	82,900	82,950	7,830	7,368	7,594	85,900	85,950	8,130	7,668	7,894
79,950	80,000	7,535	7,073	7,299	82,950	83,000	7,835	7,373	7,599	85,950	86,000	8,135	7,673	7,899
80,000					83,000					86,000				
80,000	80,050	7,540	7,078	7,304	83,000	83,050	7,840	7,378	7,604	86,000	86,050	8,140	7,678	7,904
80,050	80,100	7,545	7,083	7,309	83,050	83,100	7,845	7,383	7,609	86,050	86,100	8,145	7,683	7,909
80,100	80,150	7,550	7,088	7,314	83,100	83,150	7,850	7,388	7,614	86,100	86,150	8,150	7,688	7,914
80,150	80,200	7,555	7,093	7,319	83,150	83,200	7,855	7,393	7,619	86,150	86,200	8,155	7,693	7,919
80,200	80,250	7,560	7,098	7,324	83,200	83,250	7,860	7,398	7,624	86,200	86,250	8,160	7,698	7,924
80,250	80,300	7,565	7,103	7,329	83,250	83,300	7,865	7,403	7,629	86,250	86,300	8,165	7,703	7,929
80,300	80,350	7,570	7,108	7,334	83,300	83,350	7,870	7,408	7,634	86,300	86,350	8,170	7,708	7,934
80,350	80,400	7,575	7,113	7,339	83,350	83,400	7,875	7,413	7,639	86,350	86,400	8,175	7,713	7,939
80,400	80,450	7,580	7,118	7,344	83,400	83,450	7,880	7,418	7,644	86,400	86,450	8,180	7,718	7,944
80,450	80,500	7,585	7,123	7,349	83,450	83,500	7,885	7,423	7,649	86,450	86,500	8,185	7,723	7,949
80,500	80,550	7,590	7,128	7,354	83,500	83,550	7,890	7,428	7,654	86,500	86,550	8,190	7,728	7,954
80,550	80,600	7,595	7,133	7,359	83,550	83,600	7,895	7,433	7,659	86,550	86,600	8,195	7,733	7,959
80,600	80,650	7,600	7,138	7,364	83,600	83,650	7,900	7,438	7,664	86,600	86,650	8,200	7,738	7,964
80,650	80,700	7,605	7,143	7,369	83,650	83,700	7,905	7,443	7,669	86,650	86,700	8,205	7,743	7,969
80,700	80,750	7,610	7,148	7,374	83,700	83,750	7,910	7,448	7,674	86,700	86,750	8,210	7,748	7,974
80,750	80,800	7,615	7,153	7,379	83,750	83,800	7,915	7,453	7,679	86,750	86,800	8,215	7,753	7,979
80,800	80,850	7,620	7,158	7,384	83,800	83,850	7,920	7,458	7,684	86,800	86,850	8,220	7,758	7,984
80,850	80,900	7,625	7,163	7,389	83,850	83,900	7,925	7,463	7,689	86,850	86,900	8,225	7,763	7,989
80,900	80,950	7,630	7,168	7,394	83,900	83,950	7,930	7,468	7,694	86,900	86,950	8,230	7,768	7,994
80,950	81,000	7,635	7,173	7,399	83,950	84,000	7,935	7,473	7,699	86,950	87,000	8,235	7,773	7,999
81,000					84,000					87,000				
81,000	81,050	7,640	7,178	7,404	84,000	84,050	7,940	7,478	7,704	87,000	87,050	8,240	7,778	8,004
81,050	81,100	7,645	7,183	7,409	84,050	84,100	7,945	7,483	7,709	87,050	87,100	8,245	7,783	8,009
81,100	81,150	7,650	7,188	7,414	84,100	84,150	7,950	7,488	7,714	87,100	87,150	8,250	7,788	8,014
81,150	81,200	7,655	7,193	7,419	84,150	84,200	7,955	7,493	7,719	87,150	87,200	8,255	7,793	8,019
81,200	81,250	7,660	7,198	7,424	84,200	84,250	7,960	7,498	7,724	87,200	87,250	8,260	7,798	8,024
81,250	81,300	7,665	7,203	7,429	84,250	84,300	7,965	7,503	7,729	87,250	87,300	8,265	7,803	8,029
81,300	81,350	7,670	7,208	7,434	84,300	84,350	7,970	7,508	7,734	87,300	87,350	8,270	7,808	8,034
81,350	81,400	7,675	7,213	7,439	84,350	84,400	7,975	7,513	7,739	87,350	87,400	8,275	7,813	8,039
81,400	81,450	7,680	7,218	7,444	84,400	84,450	7,980	7,518	7,744	87,400	87,450	8,280	7,818	8,044
81,450	81,500	7,685	7,223	7,449	84,450	84,500	7,985	7,523	7,749	87,450	87,500	8,285	7,823	8,049
81,500	81,550	7,690	7,228	7,454	84,500	84,550	7,990	7,528	7,754	87,500	87,550	8,290	7,828	8,054
81,550	81,600	7,695	7,233	7,459	84,550	84,600	7,995	7,533	7,759	87,550	87,600	8,295	7,833	8,059
81,600	81,650	7,700	7,238	7,464	84,600	84,650	8,000	7,538	7,764	87,600	87,650	8,300	7,838	8,064
81,650	81,700	7,705	7,243	7,469	84,650	84,700	8,005	7,543	7,769	87,650	87,700	8,305	7,843	8,069
81,700	81,750	7,710	7,248	7,474	84,700	84,750	8,010	7,548	7,774	87,700	87,750	8,310	7,848	8,074
81,750	81,800	7,715	7,253	7,479	84,750	84,800	8,015	7,553	7,779	87,750	87,800	8,315	7,853	8,079
81,800	81,850	7,720	7,258	7,484	84,800	84,850	8,020	7,558	7,784	87,800	87,850	8,320	7,858	8,084
81,850	81,900	7,725	7,263	7,489	84,850	84,900	8,025	7,563	7,789	87,850	87,900	8,325	7,863	8,089
81,900	81,950	7,730	7,268	7,494	84,900	84,950	8,030	7,568	7,794	87,900	87,950	8,330	7,868	8,094
81,950	82,000	7,735	7,273	7,499	84,950	85,000	8,035	7,573	7,799	87,950	88,000	8,335	7,873	8,099

*This column must also be used by qualifying widow(er)

Continued on next page

1997 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
88,000					91,000					94,000				
88,000	88,050	8,340	7,878	8,104	91,000	91,050	8,640	8,178	8,404	94,000	94,050	8,940	8,478	8,704
88,050	88,100	8,345	7,883	8,109	91,050	91,100	8,645	8,183	8,409	94,050	94,100	8,945	8,483	8,709
88,100	88,150	8,350	7,888	8,114	91,100	91,150	8,650	8,188	8,414	94,100	94,150	8,950	8,488	8,714
88,150	88,200	8,355	7,893	8,119	91,150	91,200	8,655	8,193	8,419	94,150	94,200	8,955	8,493	8,719
88,200	88,250	8,360	7,898	8,124	91,200	91,250	8,660	8,198	8,424	94,200	94,250	8,960	8,498	8,724
88,250	88,300	8,365	7,903	8,129	91,250	91,300	8,665	8,203	8,429	94,250	94,300	8,965	8,503	8,729
88,300	88,350	8,370	7,908	8,134	91,300	91,350	8,670	8,208	8,434	94,300	94,350	8,970	8,508	8,734
88,350	88,400	8,375	7,913	8,139	91,350	91,400	8,675	8,213	8,439	94,350	94,400	8,975	8,513	8,739
88,400	88,450	8,380	7,918	8,144	91,400	91,450	8,680	8,218	8,444	94,400	94,450	8,980	8,518	8,744
88,450	88,500	8,385	7,923	8,149	91,450	91,500	8,685	8,223	8,449	94,450	94,500	8,985	8,523	8,749
88,500	88,550	8,390	7,928	8,154	91,500	91,550	8,690	8,228	8,454	94,500	94,550	8,990	8,528	8,754
88,550	88,600	8,395	7,933	8,159	91,550	91,600	8,695	8,233	8,459	94,550	94,600	8,995	8,533	8,759
88,600	88,650	8,400	7,938	8,164	91,600	91,650	8,700	8,238	8,464	94,600	94,650	9,000	8,538	8,764
88,650	88,700	8,405	7,943	8,169	91,650	91,700	8,705	8,243	8,469	94,650	94,700	9,005	8,543	8,769
88,700	88,750	8,410	7,948	8,174	91,700	91,750	8,710	8,248	8,474	94,700	94,750	9,010	8,548	8,774
88,750	88,800	8,415	7,953	8,179	91,750	91,800	8,715	8,253	8,479	94,750	94,800	9,015	8,553	8,779
88,800	88,850	8,420	7,958	8,184	91,800	91,850	8,720	8,258	8,484	94,800	94,850	9,020	8,558	8,784
88,850	88,900	8,425	7,963	8,189	91,850	91,900	8,725	8,263	8,489	94,850	94,900	9,025	8,563	8,789
88,900	88,950	8,430	7,968	8,194	91,900	91,950	8,730	8,268	8,494	94,900	94,950	9,030	8,568	8,794
88,950	89,000	8,435	7,973	8,199	91,950	92,000	8,735	8,273	8,499	94,950	95,000	9,035	8,573	8,799
89,000					92,000					95,000				
89,000	89,050	8,440	7,978	8,204	92,000	92,050	8,740	8,278	8,504	95,000	95,050	9,040	8,578	8,804
89,050	89,100	8,445	7,983	8,209	92,050	92,100	8,745	8,283	8,509	95,050	95,100	9,045	8,583	8,809
89,100	89,150	8,450	7,988	8,214	92,100	92,150	8,750	8,288	8,514	95,100	95,150	9,050	8,588	8,814
89,150	89,200	8,455	7,993	8,219	92,150	92,200	8,755	8,293	8,519	95,150	95,200	9,055	8,593	8,819
89,200	89,250	8,460	7,998	8,224	92,200	92,250	8,760	8,298	8,524	95,200	95,250	9,060	8,598	8,824
89,250	89,300	8,465	8,003	8,229	92,250	92,300	8,765	8,303	8,529	95,250	95,300	9,065	8,603	8,829
89,300	89,350	8,470	8,008	8,234	92,300	92,350	8,770	8,308	8,534	95,300	95,350	9,070	8,608	8,834
89,350	89,400	8,475	8,013	8,239	92,350	92,400	8,775	8,313	8,539	95,350	95,400	9,075	8,613	8,839
89,400	89,450	8,480	8,018	8,244	92,400	92,450	8,780	8,318	8,544	95,400	95,450	9,080	8,618	8,844
89,450	89,500	8,485	8,023	8,249	92,450	92,500	8,785	8,323	8,549	95,450	95,500	9,085	8,623	8,849
89,500	89,550	8,490	8,028	8,254	92,500	92,550	8,790	8,328	8,554	95,500	95,550	9,090	8,628	8,854
89,550	89,600	8,495	8,033	8,259	92,550	92,600	8,795	8,333	8,559	95,550	95,600	9,095	8,633	8,859
89,600	89,650	8,500	8,038	8,264	92,600	92,650	8,800	8,338	8,564	95,600	95,650	9,100	8,638	8,864
89,650	89,700	8,505	8,043	8,269	92,650	92,700	8,805	8,343	8,569	95,650	95,700	9,105	8,643	8,869
89,700	89,750	8,510	8,048	8,274	92,700	92,750	8,810	8,348	8,574	95,700	95,750	9,110	8,648	8,874
89,750	89,800	8,515	8,053	8,279	92,750	92,800	8,815	8,353	8,579	95,750	95,800	9,115	8,653	8,879
89,800	89,850	8,520	8,058	8,284	92,800	92,850	8,820	8,358	8,584	95,800	95,850	9,120	8,658	8,884
89,850	89,900	8,525	8,063	8,289	92,850	92,900	8,825	8,363	8,589	95,850	95,900	9,125	8,663	8,889
89,900	89,950	8,530	8,068	8,294	92,900	92,950	8,830	8,368	8,594	95,900	95,950	9,130	8,668	8,894
89,950	90,000	8,535	8,073	8,299	92,950	93,000	8,835	8,373	8,599	95,950	96,000	9,135	8,673	8,899
90,000					93,000					96,000				
90,000	90,050	8,540	8,078	8,304	93,000	93,050	8,840	8,378	8,604	96,000	96,050	9,140	8,678	8,904
90,050	90,100	8,545	8,083	8,309	93,050	93,100	8,845	8,383	8,609	96,050	96,100	9,145	8,683	8,909
90,100	90,150	8,550	8,088	8,314	93,100	93,150	8,850	8,388	8,614	96,100	96,150	9,150	8,688	8,914
90,150	90,200	8,555	8,093	8,319	93,150	93,200	8,855	8,393	8,619	96,150	96,200	9,155	8,693	8,919
90,200	90,250	8,560	8,098	8,324	93,200	93,250	8,860	8,398	8,624	96,200	96,250	9,160	8,698	8,924
90,250	90,300	8,565	8,103	8,329	93,250	93,300	8,865	8,403	8,629	96,250	96,300	9,165	8,703	8,929
90,300	90,350	8,570	8,108	8,334	93,300	93,350	8,870	8,408	8,634	96,300	96,350	9,170	8,708	8,934
90,350	90,400	8,575	8,113	8,339	93,350	93,400	8,875	8,413	8,639	96,350	96,400	9,175	8,713	8,939
90,400	90,450	8,580	8,118	8,344	93,400	93,450	8,880	8,418	8,644	96,400	96,450	9,180	8,718	8,944
90,450	90,500	8,585	8,123	8,349	93,450	93,500	8,885	8,423	8,649	96,450	96,500	9,185	8,723	8,949
90,500	90,550	8,590	8,128	8,354	93,500	93,550	8,890	8,428	8,654	96,500	96,550	9,190	8,728	8,954
90,550	90,600	8,595	8,133	8,359	93,550	93,600	8,895	8,433	8,659	96,550	96,600	9,195	8,733	8,959
90,600	90,650	8,600	8,138	8,364	93,600	93,650	8,900	8,438	8,664	96,600	96,650	9,200	8,738	8,964
90,650	90,700	8,605	8,143	8,369	93,650	93,700	8,905	8,443	8,669	96,650	96,700	9,205	8,743	8,969
90,700	90,750	8,610	8,148	8,374	93,700	93,750	8,910	8,448	8,674	96,700	96,750	9,210	8,748	8,974
90,750	90,800	8,615	8,153	8,379	93,750	93,800	8,915	8,453	8,679	96,750	96,800	9,215	8,753	8,979
90,800	90,850	8,620	8,158	8,384	93,800	93,850	8,920	8,458	8,684	96,800	96,850	9,220	8,758	8,984
90,850	90,900	8,625	8,163	8,389	93,850	93,900	8,925	8,463	8,689	96,850	96,900	9,225	8,763	8,989
90,900	90,950	8,630	8,168	8,394	93,900	93,950	8,930	8,468	8,694	96,900	96,950	9,230	8,768	8,994
90,950	91,000	8,635	8,173	8,399	93,950	94,000	8,935	8,473	8,699	96,950	97,000	9,235	8,773	8,999

*This column must also be used by qualifying widow(er)

Continued on next page

1997 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
		Your tax is —					Your tax is —					Your tax is —		
97,000					98,000					99,000				
97,000	97,050	9,240	8,778	9,004	98,000	98,050	9,340	8,878	9,104	99,000	99,050	9,440	8,978	9,204
97,050	97,100	9,245	8,783	9,009	98,050	98,100	9,345	8,883	9,109	99,050	99,100	9,445	8,983	9,209
97,100	97,150	9,250	8,788	9,014	98,100	98,150	9,350	8,888	9,114	99,100	99,150	9,450	8,988	9,214
97,150	97,200	9,255	8,793	9,019	98,150	98,200	9,355	8,893	9,119	99,150	99,200	9,455	8,993	9,219
97,200	97,250	9,260	8,798	9,024	98,200	98,250	9,360	8,898	9,124	99,200	99,250	9,460	8,998	9,224
97,250	97,300	9,265	8,803	9,029	98,250	98,300	9,365	8,903	9,129	99,250	99,300	9,465	9,003	9,229
97,300	97,350	9,270	8,808	9,034	98,300	98,350	9,370	8,908	9,134	99,300	99,350	9,470	9,008	9,234
97,350	97,400	9,275	8,813	9,039	98,350	98,400	9,375	8,913	9,139	99,350	99,400	9,475	9,013	9,239
97,400	97,450	9,280	8,818	9,044	98,400	98,450	9,380	8,918	9,144	99,400	99,450	9,480	9,018	9,244
97,450	97,500	9,285	8,823	9,049	98,450	98,500	9,385	8,923	9,149	99,450	99,500	9,485	9,023	9,249
97,500	97,550	9,290	8,828	9,054	98,500	98,550	9,390	8,928	9,154	99,500	99,550	9,490	9,028	9,254
97,550	97,600	9,295	8,833	9,059	98,550	98,600	9,395	8,933	9,159	99,550	99,600	9,495	9,033	9,259
97,600	97,650	9,300	8,838	9,064	98,600	98,650	9,400	8,938	9,164	99,600	99,650	9,500	9,038	9,264
97,650	97,700	9,305	8,843	9,069	98,650	98,700	9,405	8,943	9,169	99,650	99,700	9,505	9,043	9,269
97,700	97,750	9,310	8,848	9,074	98,700	98,750	9,410	8,948	9,174	99,700	99,750	9,510	9,048	9,274
97,750	97,800	9,315	8,853	9,079	98,750	98,800	9,415	8,953	9,179	99,750	99,800	9,515	9,053	9,279
97,800	97,850	9,320	8,858	9,084	98,800	98,850	9,420	8,958	9,184	99,800	99,850	9,520	9,058	9,284
97,850	97,900	9,325	8,863	9,089	98,850	98,900	9,425	8,963	9,189	99,850	99,900	9,525	9,063	9,289
97,900	97,950	9,330	8,868	9,094	98,900	98,950	9,430	8,968	9,194	99,900	99,950	9,530	9,068	9,294
97,950	98,000	9,335	8,873	9,099	98,950	99,000	9,435	8,973	9,199	99,950	100,000	9,535	9,073	9,299

100,000 OR OVER —
You MUST file Form N-11 or N-12 and use
the tax rate schedules.

*This column must also be used by qualifying widow(er)

Notes

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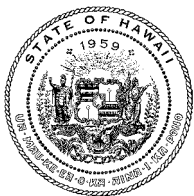
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TAX FACTS

From the State of Hawaii, Department of Taxation

TAX FACTS NO. 95-1

September, 1995

ALL ABOUT THE HAWAII USE TAX

The Department of Taxation wishes to advise everyone about the Hawaii use tax. It is one of the least understood taxes despite the fact that anyone, including more than 180,000 registered Hawaii businesses, who orders something from a mail order catalog or who purchases goods outside of Hawaii may be subject to this tax.

The use tax is meant to complement the general excise tax which is a tax most taxpayers doing business in Hawaii must pay on the gross income they derive from business activity in Hawaii. Because sellers in Hawaii must pay the general excise tax, it puts them at a price disadvantage with out-of-State businesses not subject to this tax. The use tax equalizes the tax on a transaction by requiring those acquiring goods (for example, cars, clothes, jewelry, computers, equipment, etc.) from out-of-State sellers to pay a tax at the same rate that an in-State seller would have paid in general excise tax if the sale had occurred in Hawaii. The use tax is 1/2 of 1% for those who import goods for resale at retail in Hawaii; 4% for all other uses.

The Department therefore wishes to provide information, to educate taxpayers, and to answer questions to help Hawaii taxpayers comply with the use tax law. With nearly a million people living in Hawaii, the Department knows that it is impossible to monitor all the spending activities of its residents.

The following examples explain the use tax and answer some of the most commonly asked questions regarding this tax.

1. *There was a 4% tax charged for Hawaii on the invoice when I ordered items out of a catalog from a company on the mainland. Do I have to pay it?*

Yes. Hawaii residents who shop through mail-order catalogs from sellers outside of Hawaii probably aren't aware that they must pay the state a 4 percent use tax for "imported" items when purchased from out-of-state sellers, such as mail-order companies, who are not licensed to do business in Hawaii.

For ease of administration and convenience to the customers, states prefer that mail-order companies collect and pay the use tax for their customers. If the mail-order company does not collect and pay the tax, the purchaser is responsible for paying the use tax to the state.

Depending on the mail-order companies' activities and presence in Hawaii, they may or may not be obligated to collect and pay the use tax under current interpretations of the U.S. Constitution. Many mail-order companies, nevertheless, have voluntarily assumed such an obligation for the convenience of their customers and to avoid legal uncertainties.

2. *I purchased an article of clothing in another state and paid that state's sales tax, which was 3%. Do I also have to pay the Hawaii use tax when I bring the item back to Hawaii?*

Yes. The law requires you to report the "landed" value (generally the purchase price plus shipping and handling fees) of the item and to pay the use tax on that value. However, any sales tax you pay to another state may be taken as a credit to offset the Hawaii use tax. The sales tax you paid on any item only may be used to offset the use tax on that item. Any excess sales tax paid may not be used to offset the use tax due on the landed value of a different item, nor will it be refunded. Therefore, the maximum amount of credit which you can claim is the lesser of the sales tax paid on the specific item imported, or the use tax due on the landed value of the same imported item. If the sales tax you paid is less than the use tax due, you will have to report and pay a use tax on the difference.

For example:

Sales price of item purchased in state C	- \$100.00
State C's sales tax paid (3%)	- 3.00
Cost of shipping and handling fees, etc.	- 10.00

Total landed value of item is the sales price of the item plus shipping and handling fees. It does not include the sales tax paid. Therefore the total landed value is \$110.00.

The Hawaii use tax rate is 4%.

The Hawaii use tax due is $\$110.00 \times 4\% = \4.40

However, because the sales tax paid (\$3) to state C is less than the Hawaii use tax due (\$4.40), the difference, or \$1.40, is due to the State of Hawaii.

3. *What if the sales tax paid to the other state was more than 4%?*

If the sales tax paid to the other state was equal to or more than Hawaii's 4% use tax, the Department is administratively allowing you not to report or pay a use tax on those items as there would be no additional tax due. Therefore, no report needs to be filed in this case.

It is quite possible that many travelers to the continental U.S. may not owe the use tax upon returning to Hawaii because most states, such as California, Nevada, and Florida, have a sales tax that is higher than Hawaii's 4% use tax. However, there are a few states, such as Oregon, that do not have a sales tax.

4. *How should I report and pay the use tax due?*

Individual, nonbusiness taxpayers who must pay the use tax should use Form G-26 (Use Tax Return - Imports for Consumption) which can be ordered by calling 587-7572, or 1-800-222-7572. As an alternative, you can choose to write the Department a letter (P.O. Box 259, Honolulu, Hawaii 96809-0259) with a check or money order payable to "Hawaii State Tax Collector." The letter should contain the following information:

- (1) Purchaser's name;
- (2) Social security number;
- (3) Date the property was imported; and
- (4) Fair and reasonable cash value of the imported property (the sales price, shipping and handling fees, insurance costs, custom duty, etc.)

The Department will not require you to file a sales receipt with the report or letter, but you must be able to produce the receipt if you are audited.

5. *When is the use tax payment due?*

The use tax payment is due the month after the purchased items are brought into the State. Although penalty and interest amounts are due on late paid taxes, the Department will not assess these amounts on nonbusiness late filers for now. Since the Department realizes that most people have been unaware about the use tax, the Department is not asking taxpayers to report and pay use taxes due in previous years; the Department is asking taxpayers to begin reporting now for current and future purchases.

The Department also realizes that the reporting requirements for nonbusiness individuals can be burdensome when the amount of use tax due is small. This is why the Department is being liberal in waiving penalties and interest in late filings for now. Also, if the amount of tax to be reported is so small (under \$10.00) as to make it impractical to report monthly, the Department will not impose penalties and interest if the nonbusiness taxpayer postpones filing to consolidate reporting with additional purchases. In addition, the Department is not insisting that every nonbusiness taxpayer apply for a separate use tax identification number.

Problems relating to use tax collections are not unique to Hawaii. They are experienced by all states which impose a use tax. For this reason, legislation has been introduced at the national level, in Congress (S-545), which could require all mail-order companies to collect the tax for the states.

Hawaii's tax system has always operated under the concept of voluntary tax compliance. Thus, it is up to Hawaii's taxpayers to take their civic responsibilities seriously and to make an effort to report and pay their state taxes.

If any taxpayer would like more information on the use tax, the Department of Taxation has a brochure entitled, An Introduction to the Use Tax. It can be requested from any of our district tax offices.

For More Information Contact: Taxpayer Services at 587-4242

(This is a reproduction of the originally issued document)

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